

Capital Asset Manual

Citizens Serving Citizens



Maricopa County, Arizona

www.maricopa.gov

CAPITAL ASSET MANUAL

TABLE OF CONTENTS

I. PURPOSE	3
A. FINANCIAL REPORTING	3
B. COST ACCOUNTING	3
C. FIRE AND CASUALTY INSURANCE	4
D. PROPERTY RECORDS AND CONTROL	4
E. CAPITAL EXPENDITURE PLANNING	4
II. POLICY.....	5
A. GOVERNMENTAL ACCOUNTING, AUDITING & FINANCIAL REPORTING.....	5
B. CAPITALIZATION POLICY.....	5
1. LAND (Object Code 0910)	6
2. IMPROVEMENTS OTHER THAN BUILDINGS (Object Code 0915).....	6
3. BUILDINGS (Object Code 0915).....	6
4. MACHINERY AND EQUIPMENT (Object Code 0920).....	7
5. VEHICLES (Object Code 0930)	7
C. STEWARDSHIP OF CONTROLLABLE ASSETS	7
D. DONATED ASSETS.....	8
E. VEHICLE PURCHASES.....	8
1. NEW AND/OR ADDITIONAL VEHICLES.....	9
2. REPLACEMENT VEHICLES	12
F. ASSETS PURCHASED WITH GRANT FUNDS	16
G. LEASES.....	16
H. CAPITAL ASSET POLICY FOR TECHNOLOGY FINANCING PROGRAM	17
I. ASSIGNMENT OF CAPITAL ASSET NUMBERS.....	18
J. ASSET TAGGING	19
K. REPAIRS AND REPLACEMENTS	20
L. DEPRECIATION METHOD	20
M. PRORATE CONVENTION	21
N. SALVAGE VALUE.....	21
O. USEFUL LIVES	21
P. CONSTRUCTION IN PROGRESS	21
Q. INFRASTRUCTURE CAPITAL ASSETS	21
R. VALIDATION OF CAPITAL ASSETS	23
S. REVIEWS.....	27
T. RECONCILIATIONS AND CERTIFICATIONS	28
III. DEFINITIONS.....	29
IV. AUTHORITY/RESPONSIBILITY.....	32
A. BUDGETING - REQUESTING FUNDING FOR CAPITAL ASSETS AND/OR CAPITAL PROJECTS	32
B. PURCHASING.....	32
C. CAPITAL ASSETS RECEIVED BY DEPARTMENT	32
D. DEPARTMENT OF FINANCE.....	33
E. NEW CONSTRUCTION PROJECTS	33
F. FACILITIES MANAGEMENT WORK ORDERS.....	33
G. REPORTS	33

V. PROCEDURES.....	34
A. OVERVIEW OF ONLINE FINANCIAL SYSTEM.....	34
CAPITAL ASSET ACQUISITION.....	34
CAPITAL ASSET BETTERMENT.....	34
CAPITAL ASSET DISPOSITION.....	35
CAPITAL ASSET INTERNAL SALE.....	36
CAPITAL ASSET TRANSFER.....	36
B. REFERENCE TABLES FOR CAPITAL ASSETS ON ADVANTAGE	37
FAS2 FIXED ASSET SUMMARY TABLE - EQUITY DISTRIBUTION	38
FBT1 FIXED ASSET BETTERMENTS.....	39
FBT2 FIXED ASSET BETTERMENTS - EQUITY DISTRIBUTION.....	40
FAGL FIXED ASSET GROUP LOCATION TABLE	41
FADM FIXED ASSET ACQUISITION/DISPOSITION METHODS TABLE.....	42
FARO FIXED ASSET REORGANIZATION TABLE.....	43
FATP FIXED ASSET TYPE TABLE.....	44
FCLG FIXED ASSET CATALOG TABLE	45
FGCS FIXED ASSET GROUP CLASS TABLE.....	46
FGCT FIXED ASSET GROUP CATEGORY TABLE	47
FGRP FIXED ASSET GROUP TABLE	48
FLCT FIXED ASSET LOCATION CATEGORY TABLE	49
FLOC FIXED ASSET LOCATION TABLE.....	50
C. CAPITAL ASSET INPUT FORM INSTRUCTIONS:	50
CAPITAL ASSET ACQUISITION INPUT INSTRUCTIONS.....	51
CAPITAL ASSET DISPOSITION INPUT FORM INSTRUCTIONS.....	57
CAPITAL ASSET INTERNAL SALE INPUT FORM INSTRUCTIONS	59
CAPITAL ASSET TRANSFER INPUT FORM INSTRUCTIONS	61
APPENDIX	63
APPENDIX A CAPITAL ASSETS USEFUL LIVES	63
APPENDIX B FIXED ASSET ACQUISITION/DISPOSITION CODES.....	64
APPENDIX C CAPITAL ASSET TYPES.....	65
APPENDIX D CAPITAL ASSETS CATALOG CODES	66
APPENDIX E CAPITAL ASSET GROUP TABLE.....	67
APPENDIX F CAPITAL ASSETS COMPLEXES AND SITES	68
APPENDIX G CAPITAL ASSET FUNDING SOURCE CODES	70
APPENDIX H SIMILAR ASSETS NON-MONETARY TRADE-IN WORKSHEET	72
APPENDIX I JOURNAL VOUCHER TO RECOGNIZE A NON-MONETARY TRADE IN VALUE.....	73
CAPITAL ASSET FORMS	74
APPENDIX J CAPITAL ASSET ACQUISITION INPUT FORM.....	75
APPENDIX K CAPITAL ASSET BETTERMENT INPUT FORM	76
APPENDIX L CAPITAL ASSET MODIFICATION INPUT FORM	77
APPENDIX M CAPITAL ASSET DISPOSITION INPUT FORM.....	78
APPENDIX N CAPITAL ASSET INTERNAL SALE INPUT FORM.....	79
APPENDIX O CAPITAL ASSET TRANSFER INPUT FORM	80

MARICOPA COUNTY

DEPARTMENT OF FINANCE – CAPITAL ASSETS

CAPITAL ASSET MANUAL

I. PURPOSE

This manual has been prepared for the purpose of providing a comprehensive and understandable guide to be utilized in the definition, organization, capture and reporting of data for Capital Assets. This manual will provide the user with valuable information to develop, implement and maintain an effective Capital Asset Management Program.

Each department will establish a Capital Asset Manager to ensure an effective countywide Capital Asset Management Program. The Department of Finance will utilize the online financial system to capture and report the data associated with those areas defined in Section II, B (Capitalization Policy). All other items that **do not** meet the Capitalization Policy should be listed on a Departmental Inventory Control List and monitored by the Department Capital Asset Manager. The recommended process associated with the Departmental Inventory Control List is described in Section II, C.

Accounting for property is performed to provide information in the following areas:

A. FINANCIAL REPORTING

The foremost reason for the establishment of a capital asset record is for financial reporting purposes.

The American Institute of Certified Public Accountants (AICPA) states:

The purposes of recording capital assets are primarily stewardship needs to provide for physical and dollar value control and secondarily for accountability for general governmental capital expenditures over the years. Such assets should be recorded at historical cost if the original cost is not available, or, in the case of gifts or contributions at fair market value at the time received. In the absence of historical cost records, the assets may be stated at historically based appraised values with subsequent additions at cost.

B. COST ACCOUNTING

The Capital Asset Management Program will enable the County to accurately relate the cost for the use of a capital asset to a specific program, activity or service.

By providing a more accurate assessment of operating costs for the provision of services, the recording of capital asset depreciation enables the County to develop a valid rate for reimbursable services performed for the benefit of other agencies or outside parties.

A need also exists in maximizing allowable depreciation charges for reimbursement under state and federally funded programs.

C. *FIRE AND CASUALTY INSURANCE*

The development of a comprehensive list of capital asset records is required for fire and casualty insurance coverage.

The Capital Asset Management Program will provide the County with the necessary information for proper insurance coverage; a basis for "proof-of-loss" in the event of a loss.

D. *PROPERTY RECORDS AND CONTROL*

Accountability is required concerning the expenditure of public funds and this includes capital assets. Establishing and maintaining property records and control can best accomplish this accountability by:

1. Defining the responsible individual regarding the custody, and
2. Effectively utilizing what is currently owned.

A detailed Departmental Inventory Control List of the non-capitalized assets enables Department Directors, Elected Officials, and Chief Officers to reconcile the actual presence or absence of equipment on a regular basis. This process is further described in Section II, C.

The Department of Finance will provide a comprehensive list of all capitalized assets on the online financial system. Department Directors, Elected Officials, and Chief Officers are required to certify the existence and/or indicate the non-existence of capital assets on an annual basis. This process is critical, as it will ensure the continued maintenance and accountability for the online financial system.

E. *CAPITAL EXPENDITURE PLANNING*

In order to forecast future capital improvement/replacement requirements the County needs detailed capital asset records that provide information on life expectancy and replacement cost of assets.

Replacement costs of assets must be available to County Management to ensure adequate funding is obtained (extremely critical during the budget preparation). If this information is not available to County Management two issues will become evident: 1) Funding is not available, and 2) If the asset is critical to the continued operation of the department - a hidden cost becomes evident and must be absorbed with current funding. The items to be considered are the loss in value due to not only physical deterioration, but also to economic obsolescence resulting from technological developments.

It is critical for County Management to have valid and accurate information on which to make financial decisions. In order to provide management with the information, a properly prepared and reconciled online financial system list must be available. In addition, to further support management, it is recommended that an updated Departmental Inventory Control List be provided as well.

In summary, effective planning and budget forecasting are impossible without accurate information which defines the anticipated replacement dates and costs.

II. POLICY

The purpose of this manual is to establish consistent capital asset policies and procedures throughout the County. This manual is designed to be used by all departments in the County, specifically, the designated Capital Asset Manager. The current State of Arizona Uniform Accounting Manual Section IV-C has been reviewed to assure all legal criteria are satisfied.

A. GOVERNMENTAL ACCOUNTING, AUDITING & FINANCIAL REPORTING

Maricopa County shall follow the procedures as outlined in the Uniform Accounting Manual for Arizona Counties (UAMAC) and the Governmental Accounting, Auditing, and Financial Reporting as promulgated by the National Committee on Governmental Accounting (Statement I) and Published by the Government Finance Officers Association of the United States and Canada. The user of this manual is also referred to the Governmental Accounting Standards Board (GASB), Industry Audit Guide for the Audits of State and Local Governmental units prepared by the Committee on Governmental Accounting and Auditing issued by the American Institute of Certified Public Accountants (AICPA).

The legal requirements pertaining to capital assets are derived from Arizona Revised Statutes (A.R.S.) and federal regulations. Maricopa County refers to these sources for additional information. Maricopa County is in compliance with the following:

- A.R.S. § 11-251. Powers of board
- A.R.S. § 11-256. Lease or sublease of county lands and buildings
- A.R.S. § 11-651. Lease-purchase agreements; terms and conditions
- A.R.S. § 11-653. Cancellation of agreement

More information can be viewed at the following Internet site:

<http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp>

B. CAPITALIZATION POLICY

All capital assets comprising land, buildings, improvements other than buildings, movable equipment, machinery, infrastructure and vehicles shall be capitalized. Assets will be recorded at actual cost. Actual cost includes all charges necessary to place the item in its intended location and condition for use, such as taxes, freight, title search fees and installation charges. All items that will be capitalized and entered into the online financial system by the Department of Finance (DOF) must be expended out of one of the capital asset object codes (0910, 0915, 0920, 0930 or 0940).

NOTE: *Freight costs associated with delivering a capital asset are included in the total value of the asset.*

Maricopa County Department of Finance does not maintain the assets for Maricopa Department of Health Services as of July 1, 1998.

Amounts paid for items not considered general or medical supplies, that have a useful life of one year or more but cost less than \$5,000.00 per item will be expended out of object code for non-capital equipment (0804).

The online financial system reviews information to the object code level only; sub-object codes are **not** utilized for capital asset tracking and reporting. However, it is extremely important to ensure that the entire accounting string be utilized in purchasing capital assets. For the purposes of purchasing items and processing payment documents, a complete accounting string would include Fund, Agency, Org Activity (PAS) and Object Code. Although the sub-object code is not a required field in processing payment documents many departments are utilizing them to further define expenditures.

Capital assets must meet the following criteria to be included in the online financial system of ADVANTAGE:

1. LAND (Object Code 0910)

All land parcels (regardless of value) shall be capitalized and entered into the online financial system by the Department of Finance. Land is capitalized at its purchase price plus any costs incurred to put the land in the condition necessary for its intended use, such as legal fees and excavation costs. The items included in this section are tracts and parcels of land owned by the County. Rights-of-way and easements are excluded as these are considered infrastructure. The Department of Finance will assign Land asset numbers. Land asset information will remain on the online financial system until it is no longer the property of Maricopa County. Please note, land is not depreciated on the online financial system.

2. IMPROVEMENTS OTHER THAN BUILDINGS (Object Code 0915)

Assets in this category that are equal to or exceed \$5,000.00 in original cost shall be capitalized and entered into the online financial system by the Department of Finance. The capitalized cost will be the actual dollar cost of installation or acquisition of these assets at the date of acquisition, including any fees for services related thereto. Items included in this section are: land improvements, retaining walls, flagpoles, fences, gateways and surfacing recreation areas such as tennis courts. The Department of Finance will assign these asset numbers. Improvements other than buildings meeting this capitalization policy will remain on the online financial system until the historical value (original value capitalized) no longer meets the capitalization policy.

Items under \$5,000.00 may be included on the Departmental Inventory Control List.

3. BUILDINGS (Object Code 0915)

All buildings (regardless of value) shall be capitalized and entered into the online financial system by the Department of Finance. Capitalized cost will include the cost to build or the purchase price at the time of acquisition, Architect and Engineer fees, permits, insurance during construction, interest during construction and other administrative (indirect) costs and appraisals. Costs such as land acquisition and demolition are not included as part of building costs. They are included as costs of the land as indicated in the Policy Section, B, No.1. The Department of Finance will assign a capital asset number and enter it into the online financial system.

In an effort to ensure all information is correct in the Facilities Information Directory, online financial system and the Real-estate Database, consistent sharing of information must be evident.

4. MACHINERY AND EQUIPMENT (Object Code 0920)

All moveable assets that are equal to or exceed \$5,000.00 in original cost and a useful life greater than one year shall be capitalized and entered into the online financial system. These items will be tagged with numbered property tags by the department and entered into the online financial system by the Department of Finance.

Generally, this classification includes tangible personal property. Items that meet these criteria include computer servers, large copiers, large office machines, major machinery and construction equipment, audio-visual equipment, communications equipment, medical equipment, and recreational equipment.

Software that is purchased for a "main frame" system will be capitalized under this category. The initial purchase will be capitalized only; the annual maintenance costs **will not** be capitalized.

All machinery and equipment that is capitalized will remain on the online financial system until the historical value (original value capitalized) no longer meets the Capitalization Policy or until the item is no longer the property of Maricopa County by way of disposal.

5. VEHICLES (Object Code 0930)

All vehicles that are equal to or exceed \$5,000.00 in original cost and a useful life greater than one year shall be capitalized and entered into the online financial system. Generally, this classification includes construction vehicles, passenger vehicles, trucks, trailers, aircraft and other mechanized vehicles.

All vehicles will remain on the online financial system until the historical value (original value capitalized) no longer meets the Capitalization Policy or until the item is no longer the property of Maricopa County by way of disposal.

C. STEWARDSHIP OF CONTROLLABLE ASSETS

To enhance the stewardship and accountability functions of Maricopa County, it is **highly** recommended that all Capital Asset Managers develop and maintain a comprehensive Departmental Inventory Control List. The list should include those assets that are considered "high-theft" items. Items considered "high-theft" include, but are not limited to: laptop computers, pagers, cellular phones, radios, etc. The Departmental Inventory Control List should include the following fields of information: Asset Number, Description, Asset Value, and Location Codes, Acquisition Date and Replacement Date (estimated).

All assets financed through the Technology Financing Program (TFP) are required to be maintained on a Departmental Inventory Control List. See Section H (Capital Asset Policy for Technology Financing Program) for additional information.

It is not necessary to depreciate the equipment on the Departmental Inventory Control List. However, it is recommended that the historical value (original value) of the item(s) be indicated to provide management with information regarding replacement costs. The true purpose of the Departmental Inventory Control List is to ensure controllable assets are monitored and accounted for on a regular basis and that County Management has the information necessary to make the necessary financial decisions.

The department should tag all items included in the Departmental Inventory Control List. The tag number **must differ** from the tag numbers utilized in the online financial system. The recommended tag number should consist of a "D" for departmental tracking; "XX" = the department number; the remaining five (5) characters are consecutively numbered beginning with 00001. Therefore, the asset tag will look similar to this: "D1800001". It is critical to ensure the tag numbering mechanism for non-capitalized assets is different from the items included on the online financial system (capitalized assets). This will provide a clear distinction between non-capitalized assets that will be tracked by the Capital Asset Manager and capitalized assets, which are tracked and reported utilizing the online financial system.

In the event that items are transferred to another department and/or agency, the owning department is to remove the asset tag and eliminate the asset from the Departmental Inventory Control List prior to the transfer. Further, the receiving department is to tag the equipment with their asset tag and include the information on their Departmental Inventory Control List.

NOTE: Maricopa County must tag and secure all non-capitalized assets. Therefore, one of the following must be implemented (with option 1 being highly recommended):

1. The Department of Finance recommends that all County departments initiate the Departmental Inventory Control List described above which includes a specific tagging mechanism. The Department of Finance can print tags with the department numbering system. Please contact us and we can help you.
2. The individual Capital Asset Manager will tag all non-capitalized assets with a tag entitled "Property of Maricopa County". These tags can be obtained from the Department of Finance.

D. DONATED ASSETS

Donated assets should be recorded at the estimated fair market value at the date of the gift. These items are to be included in the online financial system or the Departmental Inventory Control List depending upon the value of the asset.

It is the responsibility of each individual department to report all donations that are equal to or exceed the capitalization level of \$5,000.00 (for equipment/machinery and vehicles) to the Department of Finance (DOF). The individual must submit the appropriate acquisition form with a copy of the approved agenda item to the DOF.

Only the Board of Supervisors may accept donations. Therefore, in order to receive donations, an agenda must be submitted to the Board of Supervisors for approval.

E. VEHICLE PURCHASES

Equipment Services purchases all vehicles for Maricopa County except for those vehicles associated with Housing and the Maricopa Integrated Health System. The following policies are currently followed: A2301 Equipment Service Authority and Responsibility, A2305 Vehicle and Equipment Replacement, A2306 County Fleet Expansion. Therefore, in the event an addition to the fleet needs to occur or a replacement of an existing vehicle due to wear, please review the aforementioned policies. The funding for vehicles can come from two sources, Department Funds and General Government Funds.

To simplify the information, Section 1 will define the steps necessary for Department Funded vehicle purchases made by Equipment Services. Section 2 will include the steps necessary for General Government Funded vehicle purchases made by Equipment Services. Section 3 includes the steps necessary for Department Funded vehicle purchases made by Housing and/or MIHS. Section 4 includes the steps necessary for JEF & RICO Funded vehicle purchases made by the Department. Section 5 through Section 8 discusses the steps necessary for the replacement of existing vehicles. The following demonstrates the chain of events and the responsible party when vehicles are purchased utilizing Department Funds.

1. NEW AND/OR ADDITIONAL VEHICLES

Section 1: Department Funded Vehicle Purchases made by Equipment Services

- Step 1: Upon identification that an **additional** vehicle is needed, the Department must coordinate with the Office of Management and Budget to ensure the funds are budgeted to support the purchase.
- Step 2: The Department must formally request Board of Supervisors (BOS) approval via the agenda process. See A2306 County Fleet Expansion for further information and guidance.
- Step 3: Upon BOS approval, the Department must notify Equipment Services and provide them with the following information:
- Vehicle type and job application
 - Copy of the approved agenda or agenda item number
 - Accounting string information for the expenditure
- Step 4: Equipment Services prepares a purchase order utilizing an existing open contract. The accounting string information provided by the Department is utilized to ensure the expenditure is charged to the appropriate Fund, Agency and Org. Equipment Services has the approval authority for vehicle purchases. Therefore, as the purchase order is created, both level I and II approvals are done by Equipment Services personnel.
- Step 5: Equipment Services receives and inspects the vehicle, signs the delivery documents and prepares the Capital Asset Acquisition Form.
- Step 6: The Department is notified of the vehicle delivery. Equipment Services routes all documents including the Purchase Order (PO), Invoice and Capital Asset Form to the Department for approval.
- Step 7: The Department approves the payment documents and Capital Asset Forms and forwards them to the Department of Finance for processing.
- Step 8: The DOF – Accounts Payable processes the payment documents and invoice to ensure prompt payment.

- Step 9: Upon payment, DOF - Accounts Payable personnel lists the funding source/payment voucher number on the Capital Asset Acquisition Form and forwards to Capital Asset Division for completion of monthly reconciliation.
- Step 10: DOF Capital Asset personnel match Capital Asset Acquisition Forms to monthly capital expenditures during the Monthly Reconciliation. If the forms match the expenditures, DOF Capital Asset personnel enter in the capital asset information into the online financial system.

Section 2: General Government Funded Vehicle Purchase made by Equipment Services

- Step 1: Upon identification that an **additional** vehicle is needed, the Department must coordinate with the Office of Management and Budget (OMB) to ensure the funds are budgeted to support the purchase.
- Step 2: The Department must formally request Board of Supervisors (BOS) approval via the agenda process. See A2306 County Fleet Expansion for further information and guidance.
- Step 3: Upon BOS approval, the Department must notify Equipment Services and provide them with the following information:
- Vehicle type and job application
 - Copy of the approved agenda or agenda item number
 - Accounting string information for the expenditure
- Step 4: Equipment Services prepares a purchase order utilizing an existing open contract. The accounting string related to General Government – Vehicle Replacement is 100-470-4712-0930 AUTO. Equipment Services has been given expenditure authority for this accounting string. Therefore, it is not necessary for OMB to authorize a requisition, purchase order or payment.
- Step 5: Equipment Services receives and inspects the vehicle, signs the delivery documents and prepares the Capital Asset Acquisition Form. Please note, the Capital Asset Form must represent the owner department's accounting string and not that of General Government. **General Government is the funding entity and not the owner department.**
- Step 6: The Department is notified of the vehicle delivery. Equipment Services routes all documents including the Purchase Order, Invoice and Capital Asset Form to the Department of Finance for processing.
- Step 7: The DOF – Accounts Payable processes the payment documents and invoice to ensure prompt payment.
- Step 8: Upon payment, DOF - Accounts Payable personnel lists the funding source/payment voucher number on the Capital Asset Acquisition Form and forwards to Capital Asset Division for completion of monthly reconciliation.

- Step 9: DOF Capital Asset personnel match Capital Asset Acquisition Forms to monthly capital expenditures during the Monthly Reconciliation. If the forms match the expenditures, DOF - Capital Asset personnel enter in the capital asset information into the online financial system.

Section 3: Department Funded Vehicle Purchase made by Housing and/or Maricopa Integrated Health System.

- Step 1: Upon identification that an **additional** vehicle is needed, the Department must coordinate with their financial entity to ensure funding is available to support the purchase.
- Step 2: The Department must formally request Board of Supervisors (BOS) approval via the agenda process. See A2306 County Fleet Expansion for further information and guidance.
- Step 3: Upon BOS approval, the Department orders the vehicle.
- Step 4: The Department receives and inspects the vehicle, signs the delivery documents. The Housing and Maricopa Integrated Health System assets are not included in the Maricopa County online financial system. Therefore, a Capital Asset Acquisition form is not prepared. The capital asset information is included in the Comprehensive Annual Financial Report by utilizing the audited financial statements provided by each entity at the end of the fiscal year.
- Step 5: The Department prepares and processes the payment information utilizing their specific accounting system.
- Step 6: Equipment Services is notified of the delivery and provided with the following information to ensure it is included in the FASTER fleet management system and included in the service schedule.
- Vehicle type and job application
 - Copy of the approved agenda or the agenda item number
 - Accounting string information for the expenditure (this is provided to indicate the ownership of the asset and for future service costs)
 - Copies of all purchasing documents such as PO, Invoice, Warranty Information, Bid Specification etc.

Section 4: Department Funded Vehicle Purchase made with RICO or JEF Funds.

- Step 1: Upon identification that an **additional** vehicle is needed, the Department must coordinate with their financial entity to ensure funding is available to support the purchase.
- Step 2: The Department must formally request Board of Supervisors (BOS) approval via the agenda process. See A2306 County Fleet Expansion for further information and guidance.
- Step 3: Upon BOS approval, the Department orders the vehicle.

- Step 4: The Department receives and inspects the vehicle, signs the delivery documents.
- Step 5: The Department prepares and processes the payment.
- Step 6: The Department prepares the Capital Asset Acquisition and submits it to the Department of Finance for processing.
- Step 7: Equipment Services is notified of the delivery and provided with the following information to ensure it is included in the FASTER fleet management system and included in the service schedule.
- Vehicle type and job application
 - Copy of the approved agenda or the agenda item number
 - Accounting string information for the expenditure (this is provided to indicate the ownership of the asset and for future service costs)
 - Copies of all purchasing documents such as PO, Invoice, Warranty Information, Bid Specification, etc.

2. REPLACEMENT VEHICLES

Equipment Services manages the vehicle and associated equipment inventory (fleet) for Maricopa County. Each year, Equipment Services utilizes their software (FASTER - Fleet Management System) to determine the vehicle replacement needs of Departmental Funded and General Government Funded vehicles. Please note that MIHS and Housing currently determine their own needs.

Utilizing the following two key criteria; vehicle mileage and the number of years the item has been in service, it is determined if the vehicle needs to be replaced. Through this process a Vehicle Replacement List is developed and shared with both the affected department and OMB. A complete list of the replacement vehicles is provided to support the budgetary needs.

The funding for replacement vehicles can come from two sources, Departmental Funds and General Government Funds. It must be noted that the Vehicle Replacement List will include the costs to replace the same type vehicle that is currently in place. In the event a department can justify the need for an upgrade, the Department will need to support the costs for the upgrade.

To simplify the information, Section 5 will define the steps necessary for Departmental Funded replacement vehicle purchases made by Equipment Services. Section 6 will include the steps necessary for General Government Funded replacement vehicle purchases made by Equipment Services. Section 7 includes the steps necessary for Departmental Funded vehicle purchases made by Housing and/or MIHS. Section 8 includes the steps necessary for Departmental Funded vehicle purchases made with RICO or JEF Funds. The following demonstrates the chain of events and the responsible party when replacement vehicles are purchased utilizing Departmental Funds.

Section 5: Department Funded Replacement Vehicle Purchases made by Equipment Services

- Step 1: Upon receipt of the finalized Vehicle Replacement List, the Department must coordinate with the Office of Management and Budget to ensure the funds are budgeted to support the purchase.
- Step 2: Equipment Services prepares a purchase order utilizing an existing open contract. The accounting string information provided by the Department is utilized to ensure the expenditure is charged to the appropriate Fund, Agency, Org and Activity (PAS) code. Equipment Services has the approval authority for vehicle purchases. Therefore, as the purchase order is created, both level I and II approvals are done by Equipment Services personnel.
- Step 3: Equipment Services receives and inspects the vehicle, signs the delivery documents and prepares the Capital Asset Acquisition Form.
- Step 4: The Department is notified of the vehicle delivery. Equipment Services routes all documents including the Purchase Order, Invoice and Capital Asset Form to the Department for approval.
- Step 5: The Department approves the payment documents and Capital Asset Forms and forwards them to the Department of Finance for processing.
- Step 6: The DOF – Accounts Payable processes the payment documents and invoice to ensure prompt payment.
- Step 7: Upon payment, DOF - Accounts Payable personnel lists the funding source/payment voucher number on the Capital Asset Acquisition Form and forwards to Capital Asset Division for completion of monthly reconciliation.
- Step 8: DOF Capital Asset personnel match Capital Asset Acquisition Forms to monthly capital expenditures during the Monthly Reconciliation. If the forms match the expenditures, DOF Capital Asset personnel enter the asset information into the online financial system.
- Note:** Since this is a replacement vehicle, it must be noted that Equipment Services will dispose of the vehicle currently in the fleet. This is completed after the vehicle has been auctioned or sold and the County is no longer the owner. After each auction, Equipment Services prepares a list of the vehicle auctioned/sold and sends it to the Department of Finance.

This document is utilized as the disposal form to remove the asset from the online financial system. Please be advised each department should confirm the removal of the old (auctioned/sold) asset and the addition of the new asset.

Section 6: General Government Funded Replacement Vehicle Purchase made by Equipment Services

- Step 1: Upon receipt of the finalized Vehicle Replacement list, the Department must coordinate with the Office of Management and Budget to ensure the funds are budgeted to support the purchase. It must be noted that the Vehicle Replacement List will include the costs to replace the same type vehicle that is currently in place. In the event a department can justify the need for an upgrade, the Department will need to support the costs for the upgrade.
- Step 2: Equipment Services prepares a purchase order utilizing an existing open contract. The accounting string related to General Government – Vehicle Replacement is 100-470-4712-0930 AUTO. Equipment Services has been given expenditure authority for this accounting string. Therefore, it is not necessary for the Office of Management and Budget to authorize a requisition or purchase order.
- Step 3: Equipment Services receives and inspects the vehicle, signs the delivery documents and prepares the Capital Asset Acquisition Form. Please note the Capital Asset Form must represent the owner department's accounting string and not that of General Government. General Government is the funding entity and not the owner department.
- Step 4: The Department is notified of the vehicle delivery. Equipment Services routes all documents including the purchase order, Invoice and Capital Asset Form to the Department of Finance for processing.
- Step 5: The DOF – Accounts Payable processes the payment documents and invoice to ensure prompt payment.
- Step 6: Upon payment, DOF - Accounts Payable personnel lists the funding source/payment voucher number on the Capital Asset Acquisition Form and forwards to Capital Asset Division for completion of monthly reconciliation.
- Step 7: DOF Capital Asset personnel match Capital Asset Acquisition Forms to monthly capital expenditures during the Monthly Reconciliation. If the forms match the expenditures, DOF Capital Asset personnel enter the asset information into the online financial system.

Note: Since this is a replacement vehicle, it must be noted that Equipment Services will dispose of the vehicle currently in the fleet. This is completed after the vehicle has been auctioned or sold and the County is no longer the owner. After each auction, Equipment Services prepares a list of the vehicle auctioned/sold and sends it to the Department of Finance. This document is utilized as the disposal form to remove the asset from the online financial system.

Please be advised each department should confirm the removal of the old (auctioned/sold) asset and the addition of the new asset.

Section 7: Departmental Funded Replacement Vehicle Purchase made by Housing and/or Maricopa Integrated Health System.

- Step 1: Upon receipt of the finalized Vehicle Replacement List, the Department must coordinate with their financial entity to ensure funding is available to support the purchase.
- Step 2: The Department orders the vehicle.
- Step 3: The Department receives and inspects the vehicle, then signs the delivery documents. The Housing and Maricopa Integrated Health System assets are not included in the Maricopa County online financial system. Therefore, a Capital Asset acquisition form is not prepared. The Capital Asset information is included in the Comprehensive Annual Financial Report by utilizing the audited financial statements provided by each entity at the end of the fiscal year.
- Step 4: The Department prepares and processes the payment information utilizing their specific accounting system.
- Step 5: Equipment Services is notified of the delivery and provided with the following information to ensure it is included in the FASTER system and included in the service schedule.
- Vehicle type and job application
 - Copy of the approved agenda or agenda item number
 - Accounting string information for the expenditure (this is provided to indicate the ownership of the asset and for future service costs)
 - Copies of all purchasing documents such as PO, Invoice, Warranty Information, Bid Specification, etc.

Section 8: Department Funded Vehicle Purchase made with RICO or JEF Funds.

- Step 1: Upon identification that a Vehicle Replacement is necessary, the Department must coordinate with their financial entity to ensure funding is available to support the purchase.
- Step 2: The Department orders the vehicle.
- Step 3: The Department receives and inspects the vehicle, then signs the delivery documents.
- Step 4: The Department prepares and processes the payment.
- Step 5: The Department prepares the Capital Asset Acquisition and submits it to the Department of Finance for processing.
- Step 6: Equipment Services is notified of the delivery and provided with the following information to ensure it is included in the FASTER fleet management system and included in the service schedule.

- Vehicle type and job application
- Copy of the approved agenda or agenda item number
- Accounting string information for the expenditure (this is provided to indicate the ownership of the asset and for future service costs)
- Copies of all purchasing documents such as PO, Invoice, Warranty Information, Bid Specification, etc.

Note: Since this is a replacement vehicle, it must be noted that the vehicle currently in the fleet will need to be disposed of by the Department. Please be advised that the disposition of the asset can be a result of auction/sale, destruction, lost/stolen, etc. In most cases, the vehicle has been auctioned or sold by the County. Please be advised the department should confirm the removal of the old (auctioned/sold) asset and the addition of the new asset.

F. ASSETS PURCHASED WITH GRANT FUNDS

Capital assets acquired with grant funding must be recorded in the online financial system. Typically, utilizing the Fund and Agency number combination can identify a grant asset. To further identify assets to a particular grant, a Reporting Category will be utilized in the online financial system within the description.

When an asset is originally purchased through a grant, the department must consult the Grant Agreement or the Grantor to determine the proper distribution of the proceeds from the asset sale or disposal.

The disposition of an asset purchased with Federal Grant Funds is as follows:

1. Equipment with a fair market value of less than \$5,000.00 per unit may be retained, sold or otherwise disposed of with no further obligation to the awarding Federal agency.
2. When equipment with a current, per unit, fair market value greater than \$5,000.00 is disposed of, the awarding federal agency has a right to a share of the current market value or proceeds from the sale proportionate to its investment. When real property is no longer needed for the originally authorized purpose the County must request disposition instructions from the awarding agency.
3. The criteria may be changed based on grant requirements. Therefore, consult the grant documents in all cases.

G. LEASES

Leases are classified as either operating or capital leases. An operating lease allows the use of property for a specified period of time and does not confer ownership upon the lessee; therefore, such property should be recorded on the Departmental Inventory Control List while it is being utilized. Upon the expiration of the lease and the return of the item, the item should be removed from the Departmental Inventory Control List.

Assets acquired through a capital lease agreement will be recorded in the online financial system. The Department of Finance should be contacted to assist in the set up of a capital lease on the online financial system. The Department of Finance will maintain a copy of all Capital Leases to ensure effective reporting.

To be classified as a capital lease, at least one of the following criteria must be met.

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75 percent or more of the estimated economic life of the leased asset.
4. The present value of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property.

Criteria 3 and 4 would not be used if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the property, including earlier years of use.

A bargain purchase option is a provision allowing the lessee to purchase the leased property for a price that is lower than the expected fair market value of the property at the date the option becomes exercisable. The difference between the purchase price and the expected fair market value must be large enough to make use of the option reasonably assured at the inception of the lease.

A capital lease should be recorded at its inception at the lesser of the fair market value of the leased asset or the present value of the minimum lease payments, excluding the costs to execute the lease that are included in the lease payment. Upon receiving financing, the Capital Asset staff will work with the Debt Management staff to ensure all capital assets are included in the online financial system.

H. CAPITAL ASSET POLICY FOR TECHNOLOGY FINANCING PROGRAM

The Technology Financing Program (TFP) is a countywide program that provides a mechanism for financing technology equipment purchases and spreading the payments for the equipment over a three-year (36-month) period. Any new technology equipment (desktops, laptops, servers, printers, etc.) can be financed through the TFP – including capital and non-capital assets. All assets meeting the criteria of a capital asset (equal to or exceeding \$5,000.00 in original cost and a useful life greater than one year) must be capitalized and entered into the online financial system using a Capital Asset Acquisition Form.

All equipment purchased through the TFP is used as collateral for securing financing. Therefore it is important that the equipment is not disposed of prior to the end of the three-year (36 month) financing term. In an effort to identify these financed items (collateral), an identification tagging system is used. These identification tags are placed on all assets (both capital and non-capital). These tags are not a substitute and do not replace the required Capital Asset Tags that must be affixed to all capital assets in accordance with Maricopa County's Capital Asset Manual. These identification tags are not tracked in the online financial system. These tags are also not a substitute for a Departmental Inventory Control tag that must be affixed to non-capitalized assets.

The TFP Identification Tags are differentiated from Capital Asset tags by the letters "TFP" which are included in the numeric identification number.

The TFP does not affect the requirements and/or obligations of the purchasing department to report capital asset transactions. Each department is required to report all capital asset transactions in accordance with Section IV – Authority/Responsibility of the Maricopa County Capital Asset Manual.

The reporting process for financed equipment is the same as for direct purchases. Each department is responsible for completing and submitting all necessary and required forms relating to capital asset transactions. For more information, please see Section V – Procedures of the Maricopa County Capital Asset Manual. Should additional information be required to complete the necessary forms, please contact the TFP Coordinator at the Office of the Chief Information Officer.

All assets (both capital and non-capital) purchased through the TFP are required to be validated on an annual basis. This validation may be completed in conjunction with the Annual Validation of Capital Assets as outlined in Section R. The Technology Coordinator will coordinate the Annual Validation of financed assets.

I. ASSIGNMENT OF CAPITAL ASSET NUMBERS

All capital assets that are recorded on the online financial system must have a unique asset number assigned to it. Listed below are the asset numbers being utilized currently and those from previous years:

Current Format Includes:

BXXXXXXX	Buildings - CIP projects - assigned by Finance.
CIPXXXXX	Capital Improvement Projects – assigned by Finance.
DXXXXXXX	Departmental Inventory Control Item - assigned by Property Managers.
F00XXXXX	Capital Assets - assigned by Finance.
L000XXXX	Land/lots - assigned by Finance.
M00XXXXX	Mobile Equipment - assigned by Equipment Services.
M00MXXXX	All Terrain Vehicles - assigned by Equipment Services.
RAXXXXXX	Assets reloaded onto the FASS with “RA” preceding the original asset number.
RICOXXXX	Assets purchased with RICO Funds – assigned by the Department.

Tags No longer Assigned (but may still be in use)

A00XXXXX*	Old assets and Equipment Services - Shop and Office Equipment.
CHS0XXXX	Health Services - General - assigned by Health Services.
FHS0XXXX	Health Services - Federally Funded - assigned by Health Services.
MICWAVXX	Telecommunications Microwave Equipment.
SCT0XXXX	Superior Court Equipment no longer issued.
ZXXXXXXX*	Old assets.
000XXXXX*	Old assets.
S00XXXXX	Sheriff's Dept. and Health Services - State Funded - assigned by Finance.

SC00XXXX Superior Court Equipment.

BULKXXXX Bulk Equipment - assigned by Finance.

* Old assets numbers assigned by Marshall and Steven's Incorporated in 1981.

All non-capitalized assets must be tagged utilizing either the Departmental Inventory Control List tagging mechanism, described in Section II, C, or with a standard "Property of Maricopa County" tag. The "Property of Maricopa County" asset tags are available from the Department of Finance.

J. ASSET TAGGING

To make the identification of all County assets less complicated, asset tag placement must be consistent. As a general rule: to tag assets, which have a manufacturer's ID plate, place the tag adjacent to the ID where possible and practical. This procedure should cover the majority of assets, such as office equipment, machinery, audio-visual equipment, etc.

Equipment that does not have a manufacturer's ID plate should be tagged in a place that does not detract from the appearance of the asset, is not exposed to heavy wear and does not interfere with the use of the unit. When possible, place the tag in the upper right hand corner.

The following is a list of equipment along with a suggested location for the tag:

Office Equipment

Most office equipment will have a manufacturer's ID plate; the tag should be placed close to this. If no manufacturer's ID plate is present or this placement is unreasonable, place the tag in the upper right hand corner of the equipment.

Please refer to Section II, B, MACHINERY AND EQUIPMENT.

Communications Equipment

Communications equipment (radios, etc.) should be tagged by the manufacturer's ID plate or in the upper right hand corner of the equipment, whichever is applicable.

Shop Machinery

Shop machinery and equipment should be tagged by the manufacturer's ID plate on the base of the unit, if possible. If not, place the tag in the upper right hand corner of the machinery.

Laboratory and Test Equipment

Lab and test equipment should be tagged by the manufacturer's ID plate, if possible. If not, place the tag in the upper right hand corner of the equipment.

Kitchen Equipment

Kitchen equipment should be tagged by the manufacturer's ID plate, if possible. Major appliances (dishwashers, ranges, washing machines, dryers, refrigerators, etc.) should be tagged in the upper right hand corner of the equipment.

K. REPAIRS AND REPLACEMENTS

The following paragraphs, quoted from the literature of the Internal Revenue Service, fairly represent the distinctions generally made between the definitions of "capital" and "expense" in connection with repairs and replacements:

Repairs and Maintenance - "The cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but merely keep it in an ordinarily efficient operating condition, may be deducted as expense items." Further, expenditure should be classified as repair and maintenance expenditure if it maintains the original condition of an asset.

Examples include:

- Cost of alterations, consisting of a structural rearrangement or revision of an existing capital asset, will generally be expensed.
- Expenditures to repair and maintain a capital asset in efficient operating condition, and which does not extend the normal economic useful life, should be expensed, i.e., replacing a damaged front loader on a backhoe. Please Note: if the front loader is an upgrade and/or enhanced it must be capitalized and processed as a betterment of an existing asset. Review the section below regarding Replacements and Upgrades.

Replacements and Upgrades - *"Amounts spent in restoring property or in making good the exhaustion thereof or amounts spent for replacements which arrest deterioration and appreciably prolong the life of the property are capital expenditures." In addition, an expenditure is to be classified as a capital improvement if it increases the utility of the asset or significantly extends its useful life.*

Examples include:

- Cost of replacements, where an existing capital asset is entirely replaced by a new asset, will be capitalized. The old asset will be written off and removed from the online financial system.
- Cost of additions to, or extensions of, existing capital assets will, in most cases, be capitalized, i.e., purchasing additional memory for a hard drive.

These items would be treated as a betterment to an existing capital asset. All items that will be capitalized and entered into the online financial system by the DOF must be expended out of one of the capital asset object codes (0910, 0915, 0920, 0930 or 0940).

L. DEPRECIATION METHOD

The straight-line (SL) method of depreciation shall be employed for all assets. Straight-line depreciation is calculated as follows: the cost of an asset less the estimated salvage value (zero for Maricopa County as defined in Section II, L) is divided by the estimated useful life to arrive at an annual depreciation charge.

M. PRORATE CONVENTION

For all Proprietary Funds, which are subject to depreciation, and all assets accounted for in the Statement of Net Assets, on which only memo depreciation is taken, a monthly prorate convention shall be employed.

Depreciation will begin in the month of the fiscal year that the assets are acquired or installed.

N. SALVAGE VALUE

It is the policy of Maricopa County to fully exhaust the utility of an asset (to use an asset for spare parts or until it becomes functionally obsolete). The cost to dispose of an asset generally exceeds the proceeds that may be received. Therefore, salvage value of all assets is zero.

O. USEFUL LIVES

Useful lives are assigned and demonstrated on Appendix A.

P. CONSTRUCTION IN PROGRESS

Capital Improvement Projects (CIP) include uncompleted projects for construction of buildings, improvements and other projects meeting the capitalization policy which are not completed at fiscal year-end. This account represents a temporary classification of capitalized interest, labor, materials, equipment and overhead costs of a construction project. The expenditures associated with CIP are tracked and reported utilizing Function Codes within the financial system. At year-end, if the project is not complete, the amount is recorded as Work In Process and represented in appropriate financial statements.. At the completion of a project, the amount is capitalized and an asset is entered into the online financial system.

The Department of Finance will coordinate with the Capital Improvement Project Manager of the individual departments when capitalizing the projects in the online financial system.

Q. INFRASTRUCTURE CAPITAL ASSETS

Infrastructure Capital Assets include long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. [SGAS 31]

Typically, infrastructure assets are treated in the same way as other capital assets. That is, infrastructure assets are capitalized at their historical cost and subsequently depreciated over their estimated useful life. Generally Accepted Accounting Principles (GAAP) allow governments the option of avoiding the requirement to report depreciation expense for networks or subsystems of infrastructure assets that meet certain specified criteria (this is the modified approach).

GAAP set the following specific requirements that must be met by a network or subsystem of infrastructure assets to qualify for using the modified approach:

The government must have an up to date inventory of infrastructure assets within the network or subsystem for which the modified approach is adopted.

- The government must perform or obtain condition assessments on infrastructure assets and summarize the results using a measurement scale. This required condition assessment must be performed at least once every three years. It is essential that such condition assessments be replicable (conducted using methods that would allow different measurers to reach substantially similar results).
- Each year the entity must estimate the amount needed to maintain and preserve infrastructure assets at a condition level established and disclosed.
- The entity must document that infrastructure assets are being preserved at or above the condition level established and disclosed.

An entity that elects to follow the modified approach for one or more networks or subsystems of infrastructure assets is required to present two types of information regarding those infrastructure assets. First, the entity must present the results of the three most recently completed condition assessments to demonstrate that those assets have, in fact, been maintained at or above the condition level established. Second, the entity must disclose its estimate of the amount needed to maintain or preserve infrastructure assets at the established level and provide actual expenditures for each of the past five reporting periods. These schedules should be accompanied by the following disclosures as notes in Required Supplemental Information:

- The basis for the condition and measurement scale used.
- The condition level at which the entity intends to preserve its infrastructure assets.
- Factors that significantly affect trends in the information reported in the required schedules.
- If there is a change in the condition level at which the entity intends to preserve infrastructure assets, an estimate of the financial effect to maintain and preserve those assets (for the current period only).

Some entities elect to use the modified approach to account for certain networks or subsystems of infrastructure assets. Using the modified approach eliminates the need to report depreciation expense in connection with those particular infrastructure assets. GAAP requires entities electing to use the modified approach for infrastructure assets provide two types of trend data as Required Supplemental Information. First, they must provide information on the condition of their infrastructure assets over time. Second, they must provide a comparison over time of the estimated and actual annual expense to preserve and maintain infrastructure assets at the entities selected condition level.

The County reports infrastructure assets acquired in the government-wide financial statements, as required by GASB Statement No. 34. Infrastructure assets are reported in capital outlay expenditures within the Transportation and the Flood Control funds.

The Transportation Fund infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using a departmental asset management system and will document that the infrastructure assets are being preserved at the established condition level.

The Transportation Fund infrastructure assets will be reported under GASB34 guidelines. The Department will estimate the value of donated property and land. In addition, the Department will maintain acquisition(s) and transfer(s) records of donated property. All costs related to the development, installation and construction of infrastructure assets will be reported annually to the Finance Department by utilizing a departmental asset management system and not through the County on-line financial system.

The roadway system is measured using the Road Management System (RMS), which is based on the weighted average of nine distress factors for the pavement surface. The RMS system uses a measurement scale to evaluate the pavement condition rating ranging from 0 for a failed pavement to 100 for a pavement in perfect condition.

The County's policy is to maintain at least 85% of the roadway system as very good to excellent condition. The County measures the pavement condition assessments annually for arterial roads and every other year for local roads

The bridge system is measured using the bridge inspection program, which follows Federal mandates and regulations. A bridge sufficiency rating is determined using a weighted average based on an assessment of the ability of individual bridge components to meet necessary performance requirements on a condition scale from 0 to 100.

The County's policy is to maintain at least 90% of the bridges with a sufficiency rating of greater than or equal to 70. The County measures the bridge's sufficiency rating every two years.

The Flood Control Fund accounts for the remaining infrastructure assets, which consists of drainage systems, dams, flood channels and canals. The Flood Control Fund infrastructure assets are capitalized at their historical cost and subsequently depreciated over their estimated useful life.

R. VALIDATION OF CAPITAL ASSETS

A validation of capital assets provides control and accountability. A complete physical validation of the capitalized capital assets must be taken on an annual basis. A complete physical validation of all land parcels must be taken on a three-year cycle commencing FY03-04.

Listed below are the two sources of capital asset information and their associated procedures:

1. **Online financial system:** The Department of Finance will prepare and submit to the Department Directors, Elected Officials, and Chief Officers a comprehensive list of **all** capital assets included in the online financial system on an annual basis. It is the intent of the Department of Finance to have the list available with the "Fiscal Year-End Closing Procedures". To ensure reliable results, the physical validation should be carefully planned and supervised by an employee independent of the purchasing, custodial and record-keeping duties.
 - a. Upon receipt of the Capital Asset List, assign an individual **other than** the Capital Asset Manager to compare the physical assets to the assets recorded on the list.
 - b. Initialing the asset item on the list indicates verification of asset(s). The following items are to be reviewed for accuracy:
 - **Asset Tag** – The asset numbers found on the Capital Asset List should be displayed on the property in the form of an asset tag and placed in a manner that does not interfere with the use of the asset.

- **Description** – The description on the Capital Asset List should match the physical description of the actual asset.
- **Location Codes** - Capital assets should be easily located by location codes. Physical location of the property should correlate with the building and location codes assigned to the asset.

- c. Assets that are not included on the list should be added by the preparation of a Capital Asset Acquisition Form, Capital Asset Betterment Form or Capital Asset Transfer Form and attached to the back of the inventory sheet. Such items may include new acquisitions or transfers of equipment from another department.

Two signatures are required for all Capital Asset Forms. The form should be signed and dated by the applicable department head, and the Capital Asset Manager or other designated individual.

- d. Assets on the Capital Asset List that cannot be physically located should be noted as such. A Capital Asset Disposition Form must be prepared and attached to the back of the inventory sheet.

Two signatures are required for all Capital Asset Forms. The form should be signed and dated by the applicable department head, and the Capital Asset Manager or other designated individual.

When a department disposes of an asset due to loss, theft or damage, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: ebc.maricopa.gov/pp/admin.

- e. Upon completion of the previous steps, the individual conducting the physical inventory must document the validation by signing and dating the list. The signed list and accompanying forms must be submitted to the Department Director, Elected Official or designated individual for their review.

- f. Each Department Director, Elected Official or designated individual must review the completed inventory list before submitting it to the Capital Asset Manager. The review is to be documented by signing and dating the list.

The inventory will not be accepted by the Department of Finance without the signature of the Department Director, Elected Official or designated individual.

- g. The completed, reviewed and signed Capital Asset List must be returned to the Department of Finance as defined in the Year-End Closing Package. In addition, all authorized (signed) correcting forms (Capital Asset Acquisition, Capital Asset Betterment, Capital Asset Disposition, Capital Asset Modification and Capital Asset Transfer) are to be returned with the Capital Asset List.

- h. The Department of Finance will process the Capital Asset Forms and provide an updated Capital Asset List to the department to validate the corrections.

NOTE: *In the event that a department does not have adequate staff to ensure a “double” check system, the Department Director, Elected Official or designated individual should contact their Department of Finance Capital Asset Personnel to review alternatives.*

2. **Departmental Inventory Control List (Optional: But Highly Recommended Process):** The Capital Asset Manager will prepare and submit to the Department Directors, Elected Officials or designated individual a comprehensive list of **all** assets included in the Departmental Inventory Control List. The List is to be given to the Department Director, Elected Officials, or designated individual no later than June 1st of any given fiscal year. To ensure reliable results, the inventory should be carefully planned and supervised by an employee independent of the purchasing, custodial and record keeping duties. Please note, this is a recommended process. Therefore, there is no specific requirement on how often a physical count must be taken. However, the Department of Finance recommends a minimum of once every two years. To conduct physical inventories follow these steps.

- a. Upon receipt of the Departmental Inventory Control, assign an individual other than the Departmental Capital Asset Manager to compare the physical assets to the assets recorded on the List.
- b. Initialing the asset item on the List indicates verification of assets. The following items are to be reviewed for correctness:
 - **Asset Tag** – The asset numbers found on the Departmental Inventory Control List should be displayed on the property in the form of an asset tag and placed in a manner that does not interfere with the use of the asset.
 - **Description** – The description on the Departmental Inventory Control List should match the physical description of the actual asset.
 - **Location Codes** - Capital assets should be easily located by location codes. Physical location of the property should correlate with the building and location codes assigned to the asset.
- c. Assets that are not included on the list, but meet the criteria established by the department regarding stewardship thresholds, should be noted to ensure that they are added. Such items may include new acquisitions or transfers of equipment from another department.
- d. Assets on the Departmental Inventory Control List that cannot be physically located should be noted as such. An adjustment to the list will be necessary to remove the item.

When a department disposes of an asset due to loss, theft or damage, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: ebc.maricopa.gov/pp/admin.

- e. Upon completion of the previous steps, the individual conducting the physical inventory must document the inventory by signing and dating the list. The signed list and accompanying forms/adjustments must be submitted to the Department Director, Elected Official or Chief Officer for review.

- f. Each Department Director, Elected Official or Chief Officer must review the completed Departmental Inventory Control List before submitting it to the Departmental Capital Asset Manager. The review is to be documented by signing and dating the list.
- g. The completed, reviewed and signed Departmental Inventory Control List must be maintained on-site within the department.

NOTE: *In the event, that a department does not have adequate staff to ensure a “double” check system, the Department Director, Elected Official, or designated individual may have the Capital Asset Manager complete the inventory.*

3. **Financed Assets List (Required):** The Technology Coordinator will prepare and submit to the Department Directors, Elected Officials, Capital Asset Manager or designated individual a comprehensive list of **all financed assets** included in the Financed Assets Inventory List. The List is to be given to the Department Director, Elected Officials, Capital Asset Manager or designated individual no later than June 1st of any given fiscal year. To ensure reliable results, the inventory should be carefully planned and supervised by an employee independent of the purchasing, custodial and record keeping duties. To conduct physical inventories follow these steps.
 - a. Upon receipt of the Financed Assets Inventory List, assign an individual other than the Capital Asset Manager to compare the physical assets to the assets recorded on the List.
 - b. Initialing the asset item on the List indicates verification of assets. The following items are to be reviewed for correctness:
 - **Asset Tag** – The TFP asset numbers found on the Financed Assets Inventory List should be displayed on the property in the form of an asset tag and placed in a manner that does not interfere with the use of the asset.
 - **Description** – The description on the Financed Assets Inventory List should match the physical description of the actual asset.
 - **Location Codes** - Capital assets should be easily located by location codes. Physical location of the property should correlate with the building and location codes assigned to the asset.
 - c. Assets that are not included on the list, but meet the criteria established by the Technology Financing Program should be noted to ensure that they are added.
 - d. Assets on the Financed Assets Inventory List that cannot be physically located should be noted as such. An adjustment to the list will be necessary to remove the item.
 - e. Upon completion of the previous steps, the individual conducting the physical inventory must document the inventory by signing and dating the list. The signed list and accompanying forms/adjustments must be submitted to the Department Director, Elected Official or Chief Officer for review.

- f. Each Department Director, Elected Official or Chief Officer must review the completed Financed Assets Inventory List before submitting it to the Capital Asset Manager. The review is to be documented by signing and dating the list.
- g. The completed, reviewed and signed Financed Assets Inventory List must be submitted to the Technology Coordinator as instructed in the "Technology Financing/Capital Lease Program Fiscal Year-End Closing Procedures".

NOTE: *In the event, that a department does not have adequate staff to ensure a "double" check system, the Department Director, Elected Official, or designated individual may have the Capital Asset Manager complete the inventory.*

S. REVIEWS

The Department of Finance - Capital Assets, may conduct random reviews to ensure compliance with the established Capital Asset Manual. The Department of Finance will coordinate all review activities with the Capital Asset Manager as not to disrupt the routine of the department. The review will determine the adequacy and effectiveness of the County's online financial system by evaluating the reliability and integrity of asset information and the means used to identify value, classify and record associated information. It will further identify the department's compliance with the Capital Asset Manual.

The Department of Finance personnel will review the departments by choosing, at random, several line items from the online financial system list. The following areas will be included on the audit:

- **Asset Numbers** - Asset numbers found on the asset list should be displayed on the property in the form of a tag as described previously in this manual.
- **Description** - Property identified on the capital asset list should properly match the description of the actual property located within the department being reviewed.
- **Location Codes** - Capital assets should be easily located by location codes. Physical location of the property should correlate with the number assigned to the property.
- **Untagged Assets** – Review of property within the department to identify assets, which meet the capitalization level yet, are not tagged.

In addition, at the request of the Department, the Departmental Inventory Control List and Financed Assets Inventory List may be reviewed regarding the following areas:

- **Asset Numbers** - Asset numbers on the capital asset list and on the physical property should also appear on the Departmental Inventory Control List.
- **Listed Property** - All property with a value of \$4,999.99 or less should be found on the Departmental Inventory Control List.
- **Description** - The description found on the Departmental Inventory Control List should correspond with the actual description of the physical asset.
- **Location Codes** - Assets on the Departmental Inventory Control List should be easily located by the assigned location codes.

Record Keeping - There should be adequate evidence that ongoing updates are made to the Departmental Inventory Control List. Frequent updates will ensure that accurate information is available at all times. These records will be reviewed for accuracy and timeliness.

STEWARDSHIP ASSETS: The Department of Finance will review a sampling of departmental equipment to ensure the items are tagged following one of the mechanisms described in Section II C - Stewardship of Controllable Assets.

In summary, all discrepancies found between the physical assets, Departmental Inventory Control List (if applicable), and/or the online financial system list will be noted. A copy of the audit summary will be provided to the Capital Asset Manager for use in correcting the areas of concern. In addition, a copy of the audit summary will be provided to Department of Finance Management. A follow-up review may be performed at the discretion of the Department of Finance.

T. RECONCILIATIONS AND CERTIFICATIONS

To ensure that correct and accurate capital asset information is available to County Management, the Department of Finance will complete a monthly reconciliation of capital asset expenditures (0900 object codes only) against Capital Asset Acquisitions and/or Betterments entered. This reconciliation process will ensure that the online financial system is consistent when reporting information. Upon completion of the reconciliation, the Department of Finance will prepare and submit to the Capital Asset Managers a report that delineates the findings. The report will include:

- A comprehensive list of all expenditures against a 0900 object code. The list will be department specific by utilizing Fund, Agency and Org.
- A comprehensive list of all Capital Asset Acquisitions and/or Betterments that was entered into the online financial system or available to be entered into the system.
- A section that indicates corrections required by the Capital Asset Manager. The types of issues and corrective action that would be included in this section are as follows:
 1. Capital asset expenditures against a 0900 object code that did not have a Capital Asset Acquisition and/or Betterment entry. In this case, the Capital Asset Manager must submit the Capital Asset Acquisition and/or Betterment information immediately.
 2. Capital asset expenditure amount differs from the information provided on the Capital Asset Acquisition and/or Betterment information submitted. The Capital Asset Manager must review the payment documentation to validate the total to be capitalized.
 3. Capital Asset Acquisition and/or Betterment form submitted with no evidence of expenditure against a 0900 object code. This may be the result of:
 - A capital asset Purchase Order being processed with an 0800 object code. In this case, the Capital Asset Manager will prepare a journal voucher to transfer the expenditure from the 0800 object code to the capital asset expenditure object code series (0900s), or

- The Purchase Order has not yet been paid. In this case, the Capital Asset Manager is responsible to ensure the payment is made. The Capital Asset Acquisition and/or Betterment form will not be processed until the payment has been made.

It is the responsibility of the Capital Asset Manager to review the above listed information and ensure that all corrective action has been taken. Specifically, with regard to the following areas:

Expenditure total matches the online financial system total.

1. All discrepancies are researched and corrections communicated to the Department of Finance - Capital Asset personnel.
2. All capital asset information reported has been accurately entered into the online financial system. All of the information on the report should be reviewed, however, the critical items to be validated are:
 - Capital Asset Number
 - Capital Asset Type
 - Serial Numbers (if available) have been included
 - Building and Location Codes
 - Capital Asset Value
 - Capital Asset Description
3. The assets contained on the report belong to the Department's Fund, Agency, and Org.

The reconciliation and certification process is critical to the Capital Asset Management Program. The reconciliation will be provided to departments within five (5) working days of month-end close. It is the department's responsibility to review and complete the reconciliation within ten (10) working days (two weeks). This will ensure all actions can be taken prior to the next month-end close. Any discrepancies identified on this report must be communicated to the Department of Finance - Capital Asset personnel immediately to ensure corrective action is taken.

The Department of Finance will submit to all Department Directors, Elected Officials and Property Managers a monthly Reconciliation Status Report (RSR). This report provides the status of the department monthly reconciliation. The intent of the RSR is to provide Department Directors, Elected Officials, and Chief Officers with a tool to review their department's compliance with County capital asset policies and procedures.

III. DEFINITIONS

Accumulated Depreciation: The total depreciation recorded to date during an asset's life.

Acquisition: A newly acquired capital asset.

Acquisition Date: The date the asset was acquired. For depreciable assets, this is the date the depreciation process recognizes as the first day of the asset's useful life. The format is mmddyyyy.

Acquisition Method: A code, which identifies the way in which the County obtained an asset. See Appendix B for a list of valid Acquisition Methods.

Betterment: An increase in the value of an asset due to an improvement made to the asset. The valid entries are between 01 and 99. The original asset acquisition will be assigned betterment number 00. A betterment must have a cost of \$5,000 or more.

Capital Asset: Assets of a relatively fixed or permanent nature owned by the County. This includes: equipment, machinery, and vehicles with an estimated useful life of over one year costing more than \$5,000.00, improvements other than buildings exceeding \$5,000.00 in cost, and all buildings and land parcels. Upgrades and/or enhancements of existing capital assets are also considered a capital asset. Review Section II B - Capitalization Policy for specific information on "hospital" entities.

Capital Asset Group: A code used to identify and describe the kind of capital asset on a more detailed level than the capital asset type. The Group will be inferred on the Capital Asset Acquisition Input Form when the Catalog Code is used. See Appendix E for a list of valid Capital Asset Groups.

Capital Asset Type: A code, recommended by the Governmental Accounting Standards Board (GASB), identifying the major kinds of capital assets allowed in the online financial system. See Appendix C for a list of valid Capital Asset Types.

Capital Projects Funds: A fund which accounts for the proceeds of bond issues and other resources expended for the acquisition, construction or reconstruction of major capital facilities. Capital Projects Funds purchases are accounted for in the Statement of Net Assets.

Catalog Code: A code used to group common types of assets with similar accounting information. On an asset acquisition, the Catalog Code will infer: the CA Type, CA Group, Useful Life, Depreciation Method and Asset Description. See Appendix D for a list of valid Catalog Codes.

Depreciation: The allocation of the cost of property over its economic (useful) life.

Depreciation Method: The method used to allocate the cost of property over its economic (useful life). The County uses the Straight Line Method (SL) for all depreciable assets.

Disposition: The process of eliminating an asset from the online financial system due to sale, destruction, obsolescence, lost/stolen, etc. This is the process initiated by the owner department. ***When a department disposes of an asset due to loss, theft or damage, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: ebc.maricopa.gov/pp/admin.*** See Appendix B for a List of valid Disposition codes.

Disposition Authority: An additional code used to identify the method of disposal. This will be the Auction Date, the Trade-in Date, the Journal Voucher Number (for an Internal Sale), or other relevant information about the asset disposal.

Disposition Method: A code identifying the way in which an asset was retired. See Appendix B for a list of valid Disposition Methods.

Enterprise Fund: A Proprietary Fund that accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs of providing goods and services to the general public on a continuing basis be financed through user charges. This allows for the evaluation of these funds on the same basis as investor owned enterprises in the same industry.

Equity Account: The difference between the cash value of an asset and the amount of liabilities owed against the asset. The default account code to record the purchase of Capital Assets is 2200, Investment in General Fixed Assets - Other Fund.

General Fixed Assets Account Group (GFAAG): An Account Group used for property, plant and equipment except for capital assets of the Proprietary Funds. Certain infrastructure assets are not accounted for in the General Fixed Assets Account Group (GFAAG). Depreciation is not recorded in the GFAAG. Included in the GFAAG are the assets purchased by the General Fund, Special Revenue Funds and Capital Projects Funds.

General Fund: This Fund accounts for all resources used to finance County services, which are not properly accounted for in other funds. These services include General Government, Public Safety, Health, Welfare and Sanitation, Culture and Recreation and Education.

Governmental Funds: A category of funds, which use the modified accrual basis of accounting. This category includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Assets purchased by the funds in this category are accounted for in the General Fixed Assets Account Group.

Historical Value: The original cost of a capital asset. If the original cost of a capital asset is unavailable, the estimated value is to be utilized.

Infrastructure Assets: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

In Service Date: The date the capital asset was put into service for the County. This date could be different from the asset's original acquisition date. The format is mmddyyyy.

Internal Sale: A transaction used when an asset is sold or transferred within the government and the sale or transfer impacts the general ledger. An internal sale must occur when transferring an asset between funds other than two Governmental Funds or the same Proprietary Fund. Contact your Capital Asset Representative for instructions.

Internal Service Fund: A Proprietary Fund, which is used to account for services and commodities, provided by one department to other departments of the County. These services are provided on a cost-reimbursement basis. Assets purchased by an Internal Service Fund (ISF) are capitalized in that Internal Service Fund.

Proprietary Fund: A fund type, which consists of the Internal Service Funds and the Enterprise Funds.

Salvage Value: The estimated amount that can be realized from the disposition of a retired asset at the end of its estimated useful life. Salvage value for all County assets is zero.

Source Codes: A code, which identifies the funding source of monies, spent on Capital Assets Acquisitions and Betterments. See Appendix G for a list of valid Source Codes.

Special Revenue Fund: A fund that accounts for specific revenues that is restricted as to use by statute or local policy.

Transfer: A transaction used by the online financial system to (1) transfer construction-in-progress to the completed asset account or (2) transfer ownership (change accounting codes, such as the Location, Fund, Agency, Org, Activity, Object and Complex/Building). This transaction is only used if the ownership of the transfer does not need to be recorded in the general ledger. This transaction is used when a transfer between two Governmental Funds or within the same Proprietary Fund occurs.

Transfer Price: Selling price of an asset moving to a different location. This is used in the Internal Sale transaction of an asset.

Useful Life: The time period, in years, over which a capital asset is expected to remain valuable to the County. See Appendix A for a list of valid useful lives of assets.

IV. AUTHORITY/RESPONSIBILITY

The following areas of responsibility are of prime importance for an effective Capital Asset Management Program. The Department Director, Elected Official, or Chief Officer is ultimately responsible for the property associated with his/her department. The following provides specific information regarding the process of capital asset acquisitions.

A. **BUDGETING - REQUESTING FUNDING FOR CAPITAL ASSETS AND/OR CAPITAL PROJECTS**

Capital Asset Management commences when a Department Director, Elected Official, or Chief Officer requests funding for Capital Property and/or Capital Projects. All Capital Outlay and Capital Improvement Projects (CIP) are to be in accordance with the policies and procedures set forth in the OMB Budget Policies and Procedures Manual. Please contact your assigned Budget Analyst if you have any questions.

B. **PURCHASING**

The purchasing process starts when a department recognizes a need for a capital asset. The department must complete a Requisition Form and send it to Materials Management for entry into *ADVANTAGE*. The Requisition must be accepted into the system before an electronic Requisition (RX document) will be created, notifying the buyer of a request.

NOTE: All capital asset procurements must be made utilizing the Purchase Order system. Accounts Payable will not process Direct Payment Vouchers with an object code in the 0900 series. Exception: Those departments utilizing the Judicial Procurement Code may submit capital asset procurements on a Direct Payment Voucher.

It is the responsibility of the department completing the requisition to make sure that the proper budget lines are set up for the items being purchased and adequate funds are budgeted for the items prior to submitting requisitions. If the budget lines are not set up and/or inadequate funding is evident, the procurement process is slowed significantly.

After receiving notification that a Requisition has been created, the buyer completes the necessary procurement process (i.e. quotes, bids, etc.). A Centralized Purchase Order (PC document) or a Purchase Order against a Price Agreement (PG document) will be produced. Copies of the PC/PG Purchase Orders will be sent to the vendor, the requesting department, Materials Management and the Department of Finance.

NOTE: *Those departments utilizing the Judicial Procurement Code will, in most cases, process all paperwork within their department utilizing the Judicial Procurement Code.*

C. **CAPITAL ASSETS RECEIVED BY DEPARTMENT**

After the department receives the assets, the **signed Receiver and all invoices are sent to Finance - Data Entry** to be keyed (received) into *ADVANTAGE*. The Capital Asset Manager will assign and affix the tag and the tag number will be notated on the Capital Asset Acquisition Input Form. The completed Capital Asset Acquisition Form is to be sent to the Department of Finance – Capital Assets to be entered into the online financial system. Capital Asset Tags are available from the Department of Finance - Capital Asset personnel. It is the responsibility of the department that purchased the asset to tag the equipment. See the procedures in Section II, H for placement of asset tags.

NOTE: *The Department of Finance provides training for departmental staff in entering information into ADVANTAGE. One of the first documents is the Purchase Order Receiver. When a department is fully trained and has been given the authority to enter Purchase Order Receivers into ADVANTAGE, the following procedure will be utilized:*

The Department of Finance encourages departments to attach the Capital Asset Acquisition Form to the payment document (receiver) prior to sending it to Accounts Payable.

D. DEPARTMENT OF FINANCE

Upon receipt, the Department of Finance - Data Entry will enter in the receiver. The keying of the Receiver will create the payment voucher (P1R) document. The Receiver and all accompanying forms will then be sent to Finance - Accounts Payable to be audited and processed for payment.

Capital Asset personnel will gather Capital Asset Acquisition and Betterment forms and reconcile them to the expenditures during the monthly reconciliation process. Upon completion of the reconciliation process, the Capital Asset Acquisitions and Betterments will be entered into the online financial system.

The Department of Finance continues to pursue all avenues available to transfer the capital asset information electronically and eliminate as many forms as possible.

E. NEW CONSTRUCTION PROJECTS

New construction and additions to buildings follow the same process of budgeting as equipment purchases. The major differences are:

The Department of Finance - Capital Asset personnel, assigns a special asset number. For new construction projects, the asset number will start with a B, followed by the fiscal year the project was completed. The last five digits in the capital asset number will be sequentially numbered and monitored by the Department of Finance.

- Additions to buildings will be added to the online financial system as betterments of the existing building. Utilizing the original asset number of the building will complete this.

F. FACILITIES MANAGEMENT WORK ORDERS

Facilities Management is responsible for the internal design and construction of specialized equipment and fixtures or building alterations not purchased through outside vendors.

These costs should be capitalized as an asset. These assets are subject to the same accounting procedures set forth in the Policy Section.

G. REPORTS

It is the intent of the Department of Finance to provide comprehensive information to the Capital Asset Manager on a monthly basis to ensure an effective Capital Asset Management Program.

If the need arises for specialized information, in a report fashion, the Department of Finance will review all opportunities to provide the information.

V. PROCEDURES

A. OVERVIEW OF ONLINE FINANCIAL SYSTEM

CAPITAL ASSET ACQUISITION

The Capital Asset Acquisition Input Form is used to add a newly acquired asset to the online financial system. The acquisition could be the result of a purchase, donation, lease, trade or construction project completion. See Appendix B for a list of valid Acquisition codes.

TIMING: The Acquisition Input Form must be completed by the department purchasing the asset and sent to the Department of Finance – Capital Assets. **The acquisition form is completed after the payment is made to ensure the payment voucher number is included on the Capital Asset Acquisition Form.**

Refer to the Capital Asset Acquisition Input Form Procedures included in this Capital Asset Manual for information on how to complete the acquisition form.

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

CAPITAL ASSET BETTERMENT

The Capital Asset (CA) Betterment Input Form is used to **add** a newly acquired asset to an existing asset on the online financial system. It is similar to a Capital Asset Acquisition Input Form except it **enhances** an existing asset. The accounting line information for the betterment (such as the Fund, Agency, Activity, Org and Object Code) is not required on the Capital Asset Betterment Input Form. This information is inferred by the system from the original asset entry. **The original asset number must be included to insure the Betterment is added to the correct Capital Asset.**

Additional information inferred by the system from the original asset entry includes the Catalog Code, CA Group, CA Complex/Building, CA Location, Depreciation Method and Funding Source.

TIMING: The Betterment Input Form must be completed by the department purchasing the asset and sent to the Department of Finance – Capital Assets. **The Betterment Form is completed after the payment is made to ensure the payment voucher number is included on the Capital Asset Betterment Form.**

Refer to the Capital Asset Betterment Input Form Procedures included in this Capital Asset Manual for information on how to complete the betterment form.

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

CAPITAL ASSET MODIFICATION

The Capital Asset Modification Input Form is used when a change or correction of **any non-accounting information** is needed on an existing capital asset.

TIMING: The department responsible for the asset should complete the Modification Input Form and submit it to the Department of Finance as the need for change occurs.

NOTE: The Modification Input Form does not contain accounting line information and thus **cannot** be used to change the Fund, Agency, Activity, Org or Object Code. Refer to the Capital Asset Internal Sale or Capital Asset Transfer Procedures to make these changes and determine which method is correct.

Refer to the Capital Asset Modification Input Form Procedures included in this Capital Asset Manual for information on how to complete the modification form.

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

CAPITAL ASSET DISPOSITION

The Capital Asset Disposition Input Form is used when an asset is eliminated or retired from the online financial system. The disposition could be the result of an asset being worn out, lost, etc. See Appendix B for a list of valid Disposition Codes.

TIMING: The department responsible for the asset should complete the Disposition Input Form and submit it to the Department of Finance as the need for disposal occurs. **Departments are strongly encouraged to submit disposition forms at the time of disposal and not wait until the year-end validation process.**

NOTE: When a department is disposing of an asset by sending it to Surplus, an itemized list of the asset numbers, descriptions and department authorizing the surplus is to be sent to the Sheriff's Office Warehouse. Each month a comprehensive list of all assets disposed of at auction is sent to the Department of Finance and the disposal is processed.

NOTE: When a department disposes of an asset due to it being traded in on a new "similar" asset when no money will be received by Maricopa County, a journal voucher must be prepared to recognize the trade in value. Please review Appendix H for an example of the trade-in worksheet and Appendix I for an example of the journal voucher. In summary, the Capital Asset account (0150, 0152, 0154, 0156 and 0158) must be increased (Debit) and the Gain on the Disposal of Asset (account number 0651) will be increased (Credit) with an amount equal to the trade-in allowance.

NOTE: **When a department disposes of an asset due to loss, theft or damage, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: http://ebc.maricopa.gov/pp/admin/tocs/admin_toc.asp.**

Refer to the Capital Asset Disposition Input Form Procedures for information on how to complete the disposition form (MLFA-004).

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

CAPITAL ASSET INTERNAL SALE

The Capital Asset Internal Sale Input Form is used when an asset is being transferred from:

1. One Enterprise/Internal Service Fund (ISF) to a different Enterprise/ISF Fund, i.e., from Telecommunications to Solid Waste, or
2. A Governmental Fund to an Enterprise/ISF Fund, i.e., from the Department of Finance to Solid Waste (or Vice Versa).

Contact your Department of Finance Capital Asset Representative to determine if an Internal Sale Input Form should be completed.

TIMING: The department purchasing the asset should complete the Internal Sale Input Form, obtain an authorized signature from the selling department, and submit it to the Department of Finance **as the need for an internal sale occurs.**

SURPLUS: *The Internal Sale Input Form must be used when an Enterprise/ISF Fund Department is transferring assets into the Sheriff's Warehouse Surplus Division.*

Refer to the Capital Asset Internal Sale Input Form Procedures for information on how to complete the Internal Sale Input Form (MLFA-006).

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

CAPITAL ASSET TRANSFER

The Capital Asset Transfer is used to:

- Type 1) Transfer Construction in Progress to a completed asset account, such as Buildings or Improvements Other than Buildings, or
- Type 2) Transfer ownership by changing the accounting codes. The transfer is used only if no financial events need to be recorded in the general ledger. For example, changing from one account code to another within the same Proprietary fund or between two Governmental Funds.

NOTE: The Transfer Input Form can be used to modify the accounting line, such as the Fund, Agency, Org, Activity and Object Code. ***If ANY of the accounting attributes are changed, the entire accounting line must be entered.***

TIMING: The department gaining the asset should complete the Transfer Input Form, obtain an authorized signature from the losing department and submit it to the Department of Finance as the need for a transfer occurs.

Refer to the Capital Asset Transfer Input Form Procedures for information on how to complete the transfer form (MLFA-005).

Electronic formats of the Capital Asset Forms are available to be utilized with Microsoft Word. If you are interested in utilizing the electronic format, please contact your Capital Asset Representative.

B. REFERENCE TABLES FOR CAPITAL ASSETS ON ADVANTAGE

The following tables will be used to reference capital assets on *ADVANTAGE*.

SYSTEM-MAINTAINED TABLE

FAS1 FIXED ASSET SUMMARY TABLE

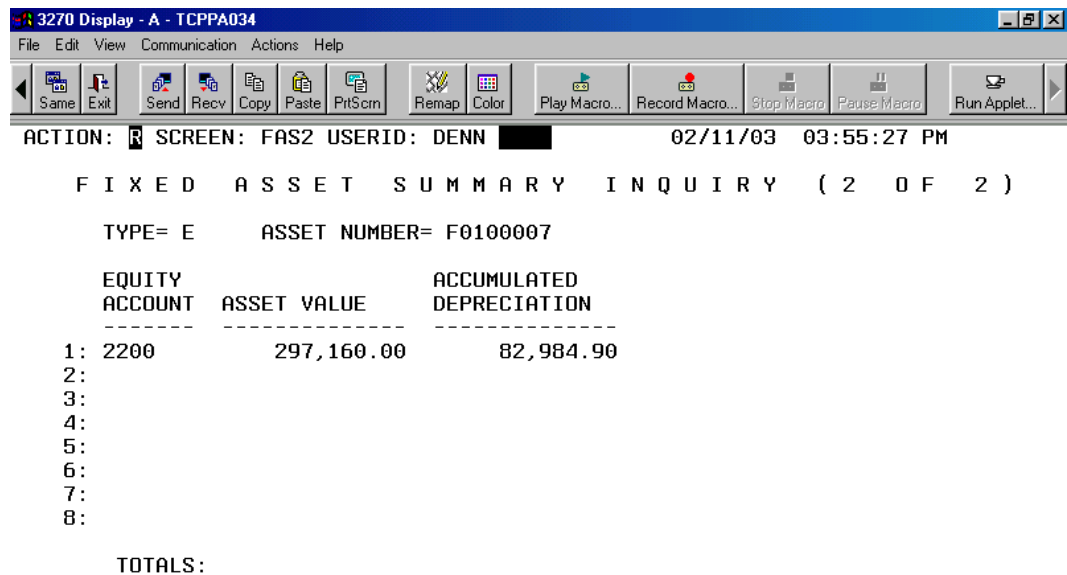
This table contains summary information for all existing capital assets. All data that pertains to the entire asset (original asset and all of its betterments) are stored in this table.

SYSTEM-MAINTAINED TABLE

FAS2 FIXED ASSET SUMMARY TABLE - EQUITY DISTRIBUTION

This table contains summary information for all existing capital assets. The FAS1, the first screen, contains all data except the equity distribution. This screen contains the equity distribution of the entire asset (the original asset and all of its betterments).

The equity is the current value of the asset placed in a defined balance sheet account. The online financial system has a default of "2200" - Contributions To Capital Assets, if the user did not define one when completing the Capital Asset Acquisition Input Form or the Capital Asset Betterment Input Form.

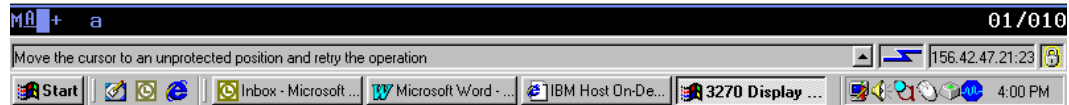


ACTION: R SCREEN: FAS2 USERID: DENN 02/11/03 03:55:27 PM

FIXED ASSET SUMMARY INQUIRY (2 OF 2)

TYPE= E ASSET NUMBER= F0100007

EQUITY ACCOUNT	ASSET VALUE	ACCUMULATED DEPRECIATION
1: 2200	297,160.00	82,984.90
2:		
3:		
4:		
5:		
6:		
7:		
8:		
TOTALS:		



SYSTEM-MAINTAINED TABLE

FBT1 FIXED ASSET BETTERMENTS

This table contains one entry for each capital asset and one for each betterment to the asset.

3270 Display - A - TCPA034
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste PrtScrn Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...

ACTION: R SCREEN: FBT1 USERID: DENN 02/11/03 03:58:43 PM

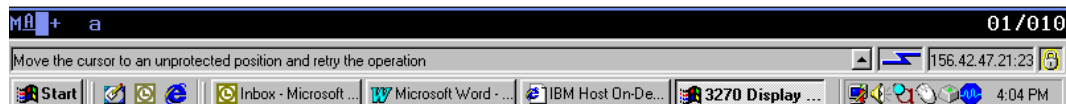
FIXED ASSET BETTERMENT INQUIRY (1 OF 2)

TYPE= E ASSET NUMBER= F0100007 BETTERMENT NUMBER= 00
DESCRIPTION: VOICE BOX SYSTEM SERIAL NO: 78LKXG9
MANUF NO: JSI TELECOM MODEL NO: J1185
VENDOR: NAME:
PROJECT: CIP REVERSAL FLAG:
AREA: PLAT NUMBER: CLOSING COSTS: 0.00
UNITS: 00000001 LAST INVT DATE: 09 1999 CONDITION CODE: 1

ACQ METHOD: P ACQ DATE: 09 13 1999 BETTERMENT VALUE: 297,160.00
IN SERV DATE: 09 13 1999 SELLING PRICE: 0.00
PURCHASE AUTH: RICO SALVAGE VALUE: 0.00
NET BOOK VALUE: 297,160.00

LAST DISPOSITION DATE:
AUTHORITY:
METHOD: MEMO DISPOSITION VALUE: 0.00

DESCRIPTIONS: 1: 2: 3:
4: 5: 6:

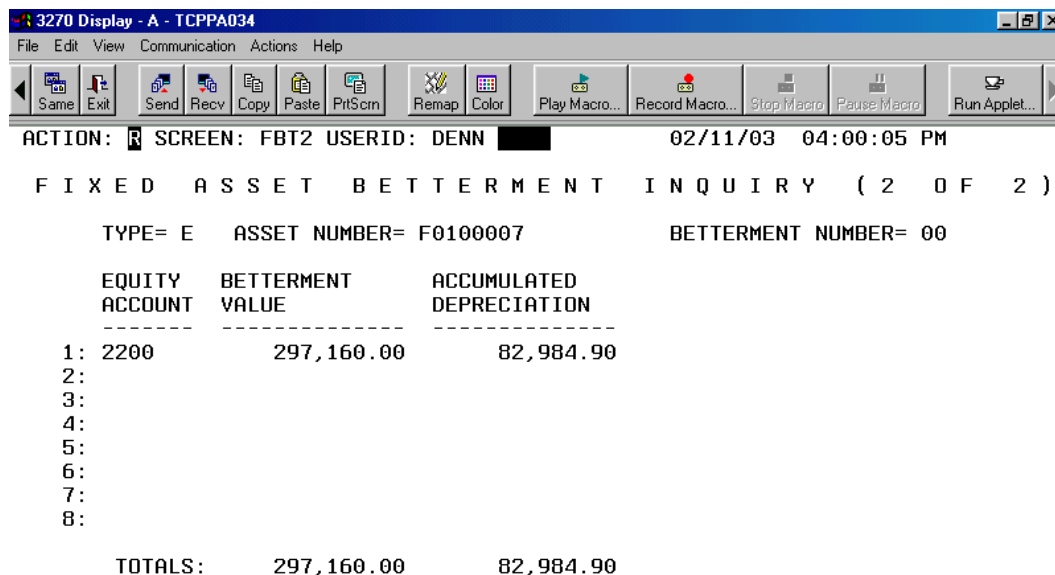


SYSTEM-MAINTAINED TABLE

FBT2 FIXED ASSET BETTERMENTS - EQUITY DISTRIBUTION

This table contains the equity distribution for each capital asset and one for each betterment to the asset.

The equity is the current value of the asset placed in a defined balance sheet account. The online financial system has a default of "2200" - Contributions To Capital Assets, if the user did not define one when completing the Capital Asset Acquisition Input Form or the Capital Asset Betterment Input Form.



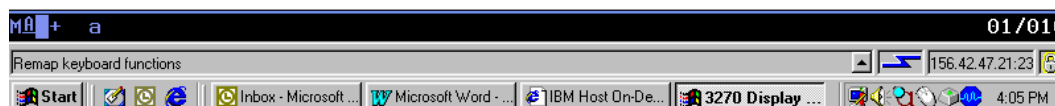
The screenshot shows a 3270 Display window titled "3270 Display - A - TCPA034". The window contains a menu bar (File, Edit, View, Communication, Actions, Help) and a toolbar with various icons. The main display area shows the following text:

ACTION: R SCREEN: FBT2 USERID: DENN 02/11/03 04:00:05 PM

FIXED ASSET BETTERMENT INQUIRY (2 OF 2)

TYPE= E ASSET NUMBER= F0100007 BETTERMENT NUMBER= 00

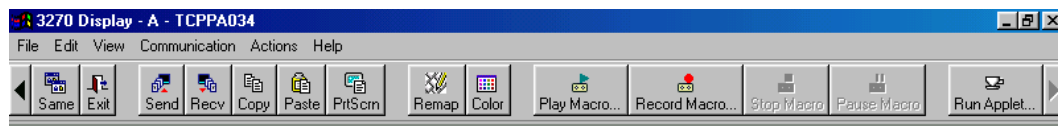
EQUITY ACCOUNT	BETTERMENT VALUE	ACCUMULATED DEPRECIATION
1: 2200	297,160.00	82,984.90
2:		
3:		
4:		
5:		
6:		
7:		
8:		
TOTALS:	297,160.00	82,984.90



SYSTEM-MAINTAINED TABLE

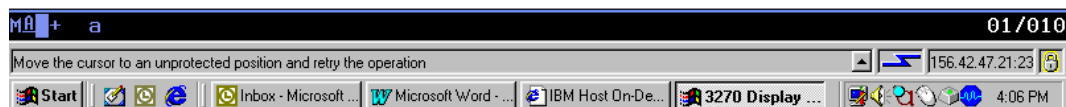
FAGL FIXED ASSET GROUP LOCATION TABLE

This table serves as an alternate view of the Fixed Asset Summary Table (FAS1). This alternate view has different keys than the Fixed Asset Summary Table (FAS1) so the table entries are displayed in a different order. The entries are sorted by Capital Asset Group, Location, Type and Number. This table is updated when the FAS1 table is updated.



ACTION: R SCREEN: FAGL USERID: DENN 02/11/03 04:01:16 PM

FIXED ASSET GROUP LOCATION INQUIRY					
	GROUP	LOCATION	TYPE	ASSET NUMBER	ASSET DESCRIPTION
	=====	=====	=====	=====	-----
01-	AND1	0500	L	L0006159	401-90-009 N 1/2 SE 1/4 SEC2
02-	AND1	0500	L	L0006160	401-90-010, N 1/2 S 1/2 SEC 2
03-	AND1	0500	L	L0006161	401-90-011, W1/2E1/2SEC11
04-	AND1	0500	L	L0006162	401-91-001, ALL SEC 9
05-	AND1	0500	L	L0014410	401-90-007 LOT 2 SEC 2 T2S
06-	AND1	0800	L	L0006104	400-01-157, LOTS9, 7, SEC1T1S R1W
07-	AND1	0800	L	L0006105	400-01-158, ALL SEC9 T1S R1W
08-	AND1	0800	L	L0006106	400-01-159A, W1/2+SEC16T1SR1W
09-	AND1	0800	L	L0006107	400-01-159B, NE1/4NESEC16T1SR1W
10-	AND1	0800	L	L0006108	400-01-160, ALL SEC 21 T1S R1W
11-	AND1	0800	L	L0006109	400-01161A, TRACT37SEC10THRU15
12-	AND1	0800	L	L0006110	400-01-162, LOTS3, 4SEC4T1SR1W
13-	AND1	0800	L	L0006111	400-01-167SE1/4NESEC16 T1SR1W
14-	AND1	0800	L	L0006112	400-01-168, W1/2NE SEC16T1SR1W
15-	AND1	0800	L	L0006113	400-03-008, LOTS1, 2, 3SEC5T1SR1W



DEPARTMENT OF FINANCE MAINTAINED TABLES

FADM FIXED ASSET ACQUISITION/DISPOSITION METHODS TABLE

The Department of Finance Capital Asset personnel maintain this table. It lists all of the valid acquisition and disposition method codes. Refer to Appendix B for a List of these codes.

3270 Display - A - TCPA034

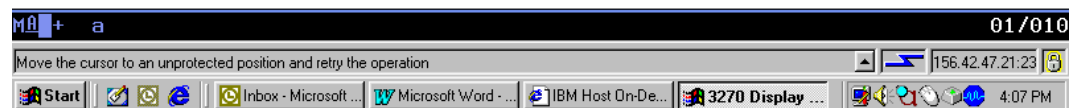
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste PrtScrn Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...

ACTION: R SCREEN: FADM USERID: DENN 02/11/03 04:02:48 PM

A C Q U I S I T I O N / D I S P O S I T I O N

ACQ/DISP CODE	METHOD	NAME	SHORT NAME	EXPENSE/ REVENUE
=====	=====	-----	-----	-----
01- A	A	ACQSTN/UTLZTN BY OTHER GOV'T	OTHR/GOV'T	E
02- A	B	BOND	BOND	E
03- A	C	CONSTRUCTED	CONSTRUCT	E
04- A	D	DONATION/GIFT BEQUEST	DONATION	E
05- A	G	GRANT	GRANT	E
06- A	L	LEASED	LEASED	E
07- A	M	LEASE/PURCHASE	LEAS/PURCH	E
08- A	O	OTHER	OTHER	E
09- A	P	PURCHASED	PURCHASED	E
10- A	R	TRANSFERRED	TRANSFER	E
11- A	T	TRADED	TRADED	E
12- D	A	AUCTIONED AT SURPLUS	AUCTIONED	E
13- D	D	DESTROYED	DESTROYED	E

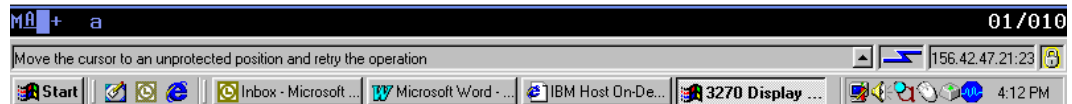


DEPARTMENT OF FINANCE MAINTAINED TABLE

FARO FIXED ASSET REORGANIZATION TABLE

This table lists reorganizations to fund, agency, organization, location and complex building as well as the date the reorganization took place.

3270 Display - A - TCPA034												
File Edit View Communication Actions Help												
Same Exit Send Recv Copy Paste PrintScreen Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...												
ACTION: R SCREEN: FARO USERID: DENN 02/11/03 04:06:53 PM												
F I X E D A S S E T R E O R G A N I Z A T I O N												
TYPE	OLD					NEW						
IND	FUND	AGCY	ORG	LOC	BUILDING	FUND	AGCY	ORG	LOC	BUILDING	REORG	DATE
01- A	100	860	8611			100	860	8653				
02- A	100	860	8636			100	860	8612				
03- A	100	860	8651			100	860	8650				
04- A	100	860	8683			100	860	8623				
05- A	100	860	8696			100	860	8621				
06- A	100	860	8699			100	860	8628				
07- A	532	861	8603			532	861	8630				
08- A	532	861	8625			532	861	8672				
09- A	532	861	8639			532	861	8630				
10- A	532	861	8646			532	861	8652				
11- A	532	861	8648			532	861	8652				
12- A	532	861	8656			532	861	8653				
13- A	532	861	8668			532	861	8629				
14- A	532	861	8689			532	861	8623				



DEPARTMENT OF FINANCE MAINTAINED TABLE

FATP FIXED ASSET TYPE TABLE

This table defines the major types of capital assets allowed in the online financial system. See Appendix C for a list of valid Capital Asset Types.

3270 Display - A - TCPA034

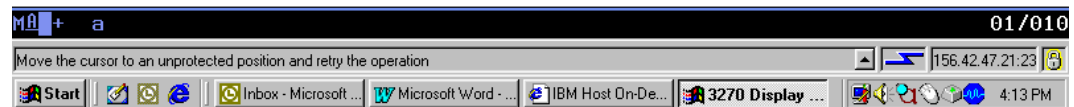
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste PrtScrn Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...

ACTION: S SCREEN: FATP USERID: DENN 02/11/03 04:07:49 PM

F I X E D A S S E T T Y P E

FA TYPE	NAME	SHORT NAME	FA ACCT	ACCUM DEPR	DEPR IND	DATE IND
01- B	BUILDINGS	BUILDINGS	0152	0171	Y	A
02- C	CONSTRUCTION WORK IN PROGRESS	CONTR- WIP	0159	0172	N	A
03- E	EQUIPMENT AND FURNITURE	EQUIP/FURN	0154	0173	Y	A
04- I	IMPROVE OTHER THAN BUILDINGS	IMP O/T BLDG	0158	0172	Y	A
05- L	LAND	LAND	0150	0172	N	A
06- V	VEHICLES	VEHICLES	0156	0173	Y	A
07-						
08-						
09-						
10-						
11-						
12-						
13-						
14-						
07-*L008	END OF FILE					

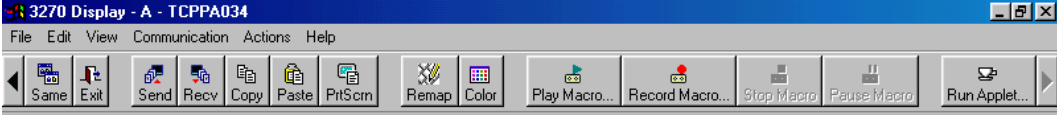


DEPARTMENT OF FINANCE MAINTAINED TABLE

FCLG FIXED ASSET CATALOG TABLE

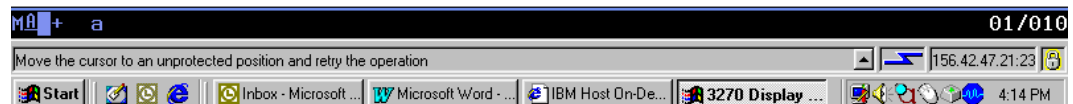
This table contains descriptive information associated with each catalog of commonly used assets to reduce source data entry.

By entering the Catalog Code on the CA document, CA Type, CA Group, Useful Life, Depreciation Method and a generic asset description are inferred from the FCLG table. See Appendix D for a list of valid Catalog Codes.



ACTION: R SCREEN: FCLG USERID: DENN 02/11/03 04:09:00 PM

F I X E D A S S E T C A T A L O G						
CATALOG CODE	DESCRIPTION	FA TYPE	FA GROUP	USEFUL LIFE	DEPRECIATION METHOD	
01- BLDG-A	BLDGS-CLASS A-FIREPROOF STEEL	B	BAW1	50	SL	
02- BLDG-B	BLDGS-CLASS B-REINFOR CONCRETE	B	BBW1	50	SL	
03- BLDG-C	BLDG-CLASS C-MASONRY HEAR WLLS	B	BCW1	50	SL	
04- BLDG-D	BLDG-CLASS D-WOOD FRAME	B	BDW1	50	SL	
05- BLDG-P	BLDGS-CLASS P-PREFABRICATED	B	BPW1	50	SL	
06- BLDG-S	BLDG-CLASS S-METAL FRAME/WALLS	B	BSW1	50	SL	
07- BOOKS	LIBRARY BOOKS	E	0005	10	SL	
08- COMMUN	COMMUNICATIONS EQUIPMENT	E	0004	10	SL	
09- COMPUTER	COMPUTERS/PRINTERS	E	0010	5	SL	
10- CONSTEQP	CONSTRUCTION EQUIPMENT	E	0008	3	SL	
11- CONTROL	CONTROLLABLE ASSETS	E	0014	1	SL	
12- COPIER	COPY MACHINES	E	0013	5	SL	
13- FURN/FIX	OFFICE FURNITURE & FIXTURES	E	0002	10	SL	
14- HOSPEQUP	HOSPITAL EQUIPMENT	E	0011	10	SL	



DEPARTMENT OF FINANCE MAINTAINED TABLE

FGCS FIXED ASSET GROUP CLASS TABLE

This table contains Group Classes, which are collections of related Capital Asset Groups. This table is used for reporting purposes only.

3270 Display - A - TCPA034

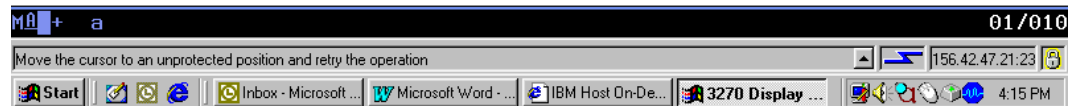
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste Print Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...

ACTION: R SCREEN: FGCS USERID: DENN 02/11/03 04:10:14 PM

FIXED ASSET GROUP CLASS

	TYPE	GROUP CLASS	NAME	SHORT NAME
=====	=====	=====	=====	=====
01-	B	BAW	BLDGS-CLASS A-FIREPROOF STEEL	BLDG-CLASS A
02-	B	BBW	BLDGS-CLASS B-REINFOR CONCRETE	BLDG-CLASS B
03-	B	BCW	BLDG-CLASS C-MASONRY HEAR WLLS	BLDG-CLASS C
04-	B	BDW	BLDGS-CLASS D-WOOD FRAME	BLDG-CLASS D
05-	B	BPW	BLDGS-CLASS P-PREFABRICATED	BLDG-CLASS P
06-	B	BSW	BLDGS-CLASS S-METAL FRAME/WALL	BLDG-CLASS S
07-	B	999	DEFAULT	DEFAULT
08-	E	001	OFFICE MACHINES AND EQUIPMENT	OFF MACH/EQU
09-	E	002	OFFICE FURNITURE AND FIXTURES	FURN & FIXT
10-	E	003	MACHINERY AND EQUIPMENT	MACH & EQUIP
11-	E	004	COMMUNICATIONS EQUIPMENT	COMM EQUIP
12-	E	005	LIBRARY BOOKS	LIBRARY BOOK
13-	E	008	CONSTRUCTION EQUIPMENT	CONSTR EQUIP
14-	E	010	COMPUTERS/PRINTERS	COMP/PRINTER



DEPARTMENT OF FINANCE MAINTAINED TABLE

FGCT FIXED ASSET GROUP CATEGORY TABLE

This table contains Group Categories, which are collections of related group class codes. This table is used for reporting purposes only.

3270 Display - A - TCPA034

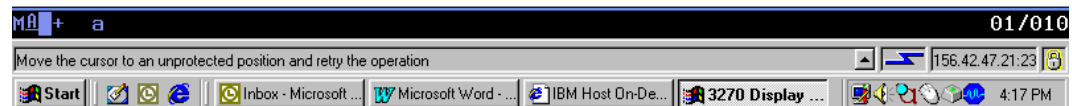
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste Print Remap Color Play Macro... Record Macro... Stop Macro Pause Macro Run Applet...

ACTION: R SCREEN: FGCT USERID: DENN 02/11/03 04:12:20 PM

FIXED ASSET GROUP CATEGORY

	TYPE	GROUP CATEGORY	NAME	SHORT NAME
01-	B	BD	BUILDINGS	BUILDINGS
02-	B	ZZ	DEFAULT	DEFAULT
03-	C	CS	CONSTRUCTION WORK IN PROGRESS	CON-WIP
04-	C	ZZ	DEFAULT	DEFAULT
05-	E	CE	CONSTRUCTION EQUIPMENT	CONSTR EQUIP
06-	E	EQ	EQUIPMENT AND FURNITURE	FURN & EQUIP
07-	E	ZZ	DEFAULT	DEFAULT
08-	I	IM	IMPROVEMENTS O/T BUILDINGS	IMP O/T BLDG
09-	I	ZZ	DEFAULT	DEFALUT
10-	L	LD	LAND - ORIG ACQ AND CONSTRUCT	LAND
11-	L	ZZ	DEFAULT	DEFAULT
12-	V	VH	VEHICLES	VEHICLES
13-	V	ZZ	DEFAULT	DEFAULT
14-				
14-*L008 END OF FILE				



DEPARTMENT OF FINANCE MAINTAINED TABLE

FGRP FIXED ASSET GROUP TABLE

This table is used to identify and describe the kind of capital asset on more detailed level than the Capital Asset Type. This table is used for reporting purposes only. See Appendix E for current list of valid codes.

3270 Display - A - TCPA034

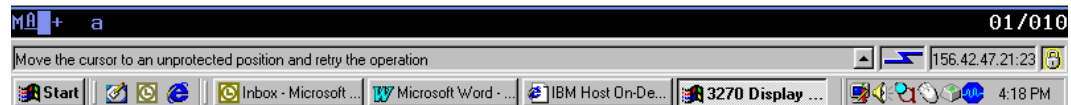
File Edit View Communication Actions Help

Same Exit Send Recv Copy Paste PrtScrn Remap Color Play Macro... Record Macro... Stop Macro... Pause Macro Run Applet...

ACTION: R SCREEN: FGRP USERID: DENN 02/11/03 04:13:41 PM

F I X E D A S S E T G R O U P

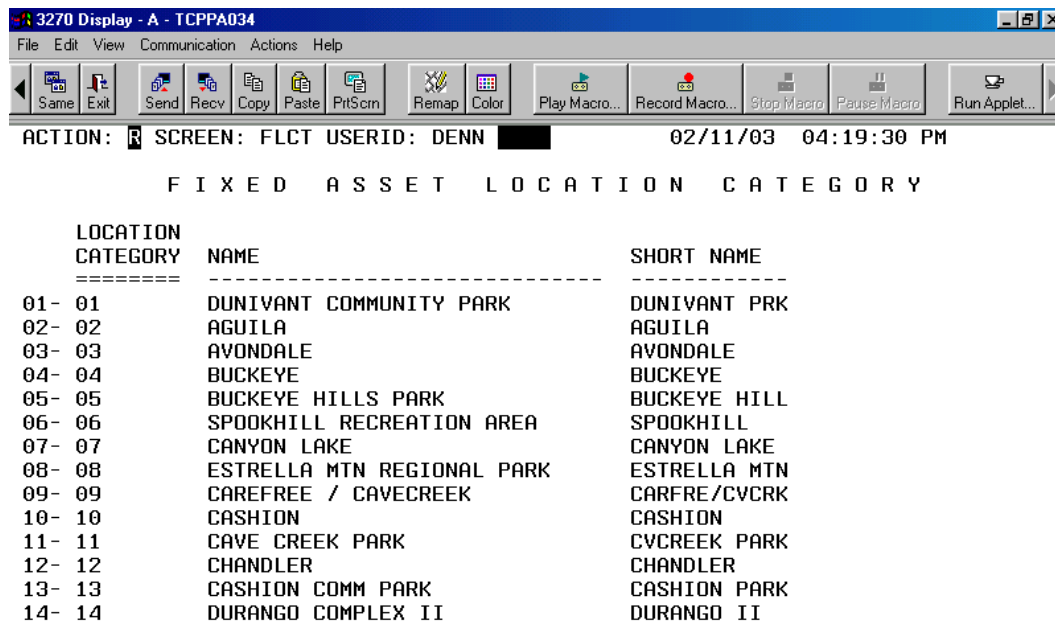
	TYPE	GROUP	CLASS	CATEGORY	GROUP NAME	SHORT NAME
	=====	=====	-----	-----	-----	-----
01-	B	BAW1	BAW	BD	BLDGS-CLASS A-FIREPROOF STEEL	BLDG-CLASS A
02-	B	BBW1	BBW	BD	BLDGS-CLASS B-REINFOR CONCRETE	BLDG-CLASS B
03-	B	BCW1	BCW	BD	BLDGS-CLASS C-MASONRY HEAR WLL	BLDG-CLASS C
04-	B	BDW1	BDW	BD	BLDGS-CLASS D-WOOD FRAME	BLDG-CLASS D
05-	B	BPW1	BPW	BD	BLDGS-CLASS P-PREFABRICATED	BLDG-CLASS P
06-	B	BSW1	BSW	BD	BLDGS-CLASS S-METAL FRAME/WALL	BLDG-CLASS S
07-	B	9999	999	ZZ	DEFAULT	DEFAULT
08-	E	0001	001	EQ	OFFICE MACHINES AND EQUIPMENT	OFF MACH/EQP
09-	E	0002	002	EQ	OFFICE FURNITURE & FIXTURES	FURN & FIXTR
10-	E	0003	003	EQ	MACHINERY & EQUIPMENT	MACH & EQUIP
11-	E	0004	004	EQ	COMMUNICATIONS EQUIPMENT	COMMUN EQUIP
12-	E	0005	005	EQ	LIBRARY BOOKS	LIBRARY BOOK
13-	E	0008	008	CE	CONSTRUCTION EQUIPMENT	CONSTR EQUIP
14-	E	0010	010	EQ	COMPUTERS/PRINTERS	COMP/PRINTER
15-	E	0011	011	EQ	HOSPITAL EQUIPMENT	HOSP EQUIP



DEPARTMENT OF FINANCE MAINTAINED TABLE

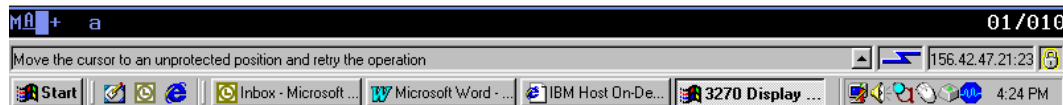
FLCT FIXED ASSET LOCATION CATEGORY TABLE

This table lists all valid Location Categories. This table is structured after the Facilities Management Information Directory. Please see <http://fmd-swbs> (Info By Site Name or Info By Site Number) for a complete list of all buildings and locations.



The screenshot shows a 3270 terminal window titled "3270 Display - A - TCPA034". The menu bar includes File, Edit, View, Communication, Actions, and Help. The toolbar contains buttons for Same, Exit, Send, Recv, Copy, Paste, Print, Remap, Color, Play Macro..., Record Macro..., Stop Macro, Pause Macro, and Run Applet.... The status bar displays "ACTION: R SCREEN: FLCT USERID: DENN 02/11/03 04:19:30 PM". The table content is as follows:

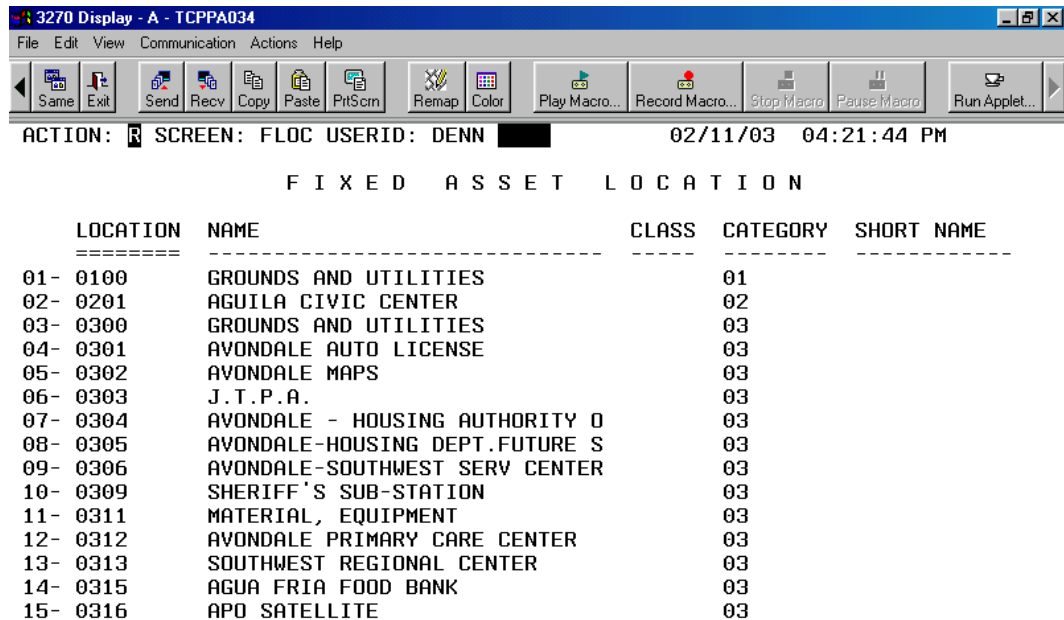
LOCATION CATEGORY	NAME	SHORT NAME
01- 01	DUNIVANT COMMUNITY PARK	DUNIVANT PRK
02- 02	AGUILA	AGUILA
03- 03	AVONDALE	AVONDALE
04- 04	BUCKEYE	BUCKEYE
05- 05	BUCKEYE HILLS PARK	BUCKEYE HILL
06- 06	SPOOKHILL RECREATION AREA	SPOOKHILL
07- 07	CANYON LAKE	CANYON LAKE
08- 08	ESTRELLA MTN REGIONAL PARK	ESTRELLA MTN
09- 09	CAREFREE / CAVE CREEK	CAREFREE/CVCRK
10- 10	CASHION	CASHION
11- 11	CAVE CREEK PARK	CAVE CREEK PARK
12- 12	CHANDLER	CHANDLER
13- 13	CASHION COMM PARK	CASHION PARK
14- 14	DURANGO COMPLEX II	DURANGO II



DEPARTMENT OF FINANCE MAINTAINED TABLE

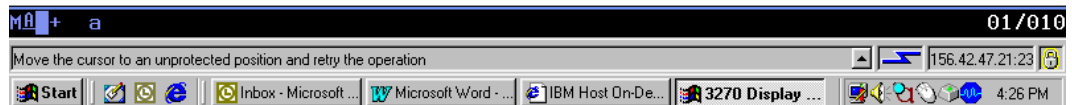
FLOC FIXED ASSET LOCATION TABLE

This table lists all valid Location codes. This table is structured after the Facilities Management Information Directory. Please see <http://fmd-swbs> (Info By Site Name or Info By Site Number) for a complete list of all buildings and locations.



The screenshot shows a terminal window titled "3270 Display - A - TCPA034". The menu bar includes File, Edit, View, Communication, Actions, and Help. The toolbar contains icons for Same, Exit, Send, Recv, Copy, Paste, Print, Remap, Color, Play Macro, Record Macro, Stop Macro, Pause Macro, and Run Applet. The status bar displays "ACTION: R SCREEN: FLOC USERID: DENN 02/11/03 04:21:44 PM". The table content is as follows:

	LOCATION	NAME	CLASS	CATEGORY	SHORT NAME
01-	0100	GROUND AND UTILITIES		01	
02-	0201	AGUILA CIVIC CENTER		02	
03-	0300	GROUND AND UTILITIES		03	
04-	0301	AVONDALE AUTO LICENSE		03	
05-	0302	AVONDALE MAPS		03	
06-	0303	J.T.P.A.		03	
07-	0304	AVONDALE - HOUSING AUTHORITY O		03	
08-	0305	AVONDALE-HOUSING DEPT.FUTURE S		03	
09-	0306	AVONDALE-SOUTHWEST SERV CENTER		03	
10-	0309	SHERIFF'S SUB-STATION		03	
11-	0311	MATERIAL, EQUIPMENT		03	
12-	0312	AVONDALE PRIMARY CARE CENTER		03	
13-	0313	SOUTHWEST REGIONAL CENTER		03	
14-	0315	AGUA FRIA FOOD BANK		03	
15-	0316	APD SATELLITE		03	



C. CAPITAL ASSET INPUT FORM INSTRUCTIONS:

The Department of Finance is pursuing all avenues available to eliminate as many forms as possible. In the near future, all departments will be transferring their capital asset information electronically or entering the information directly into the online financial system utilizing Advantage. Until that time, the processing of forms is a critical component of our online financial system. All Capital Asset (CA) forms are available on the intranet at the following web address: <http://ebc.maricopa.gov/library/finance/>. In addition, many departments are providing the capital asset information utilizing an Excel format that can be obtained from your DOF Capital Asset Representative. The following gives detailed instructions regarding all of the forms currently being utilized.

CAPITAL ASSET ACQUISITION INPUT INSTRUCTIONS

Refer to Appendix J for a sample form of the Capital Asset Acquisition Input Form (No. MLFA-001). The following instruction numbers relate to the numbered fields on the Appendix J sample.

1. "TRANS DATE": **Required**. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCG PERIOD": **Required**. Advantage will default to the present accounting period if this is left blank. The format is mmyy.
3. "ACTION CODE": **Required**. Advantage will default to **E** for "Enter" if this field is left blank.
4. "CATALOG CODE": **Required**. See Appendix D of the Capital Asset Manual for a list of the valid Catalog Codes. The Catalog Code will infer the CA Type, CA Group, Useful Life, Depreciation Method and Asset Description.
5. "CAPITAL ASSET NUMBER": **Required**. **This field is to be completed by the Department Capital Asset Manager.**
6. "C/A TYPE": **Required**. See Appendix C of the Capital Asset Manual or the Legend on the form for a list of valid Capital Asset Types. If the Catalog Code is used, the C/A Type will be inferred.
7. "C/A GROUP": **Required**. See Appendix E of the Capital Asset Manual for a list of valid Capital Asset Groups. If the Catalog Code is used, the C/A Group will be inferred.
8. "C/A COMPLEX OR BLDG": **Required**. See Appendix F of the Capital Asset Manual for a list of valid Capital Asset Complexes/Buildings.
9. "C/A LOCATION": **Required**. See the facilities web site for a List of valid Capital Asset Locations. See <http://fmd-swbs> (Info By Site Name or Info By Site Number).
10. "FUND": **Required**. Enter the Fund number of the accounting string that owns the asset.
11. "AGENCY": **Required**. Enter the Agency number of the accounting string that owns the asset.
12. "ORG": **Required**. Enter the Org number of the accounting string that owns the asset.
13. "PAS": **Required**. Enter in the Activity code of the accounting string that owns the asset.
14. "OBJECT": **Required**. Enter in the Object code of the accounting string that purchased the asset.
15. "ACQUISITION DATE": **Required**. This is the date the asset was acquired. The format is mmddyyyy.

16. "ACQ METHOD": **Required**. See Appendix B of the Capital Asset Manual or the Legend on the form for valid Acquisition Codes.
17. "PROJECT CODE": This field is not used at this time.
18. "CIP REV FLAG": This field is not used at this time.
19. "SERIAL NUMBER": **Required**. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). This information is very useful it provides further identifying information about the asset.
20. "MODEL NUMBER": Optional. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). It is highly recommended that this information be included as it provides further information about the asset.
21. "MANUFACTURER": Optional. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). It is highly recommended that this information be included as it provides further information about the asset.
22. "AREA": Optional. This field is only used for Capital Asset Type L, B, C or I. It is highly recommended that this information be included as it provides further information about the asset.
23. "PLAT NUMBER": Optional. This field is only used for Capital Asset Type L, B, C or I. It is highly recommended that this information be included as it provides further information about the asset.
24. "VENDOR CODE": Optional. If a vendor code is utilized it must be valid in the Vendor Table. It is highly recommended that this information be included as it provides further information about the asset.
25. "VENDOR NAME": Optional. It is highly recommended that this information be included as it provides further information about the asset.
26. "PURCH AUTH (PO NUMBER)": **Required**. This information will normally be the Purchase Order number.
27. "IN SERVICE DATE": Optional. This field should be completed if the date the asset was put into service is different from the acquisition date. The format is mmddyyyy.
28. "VAL (ACQUISITION) DATE": This field is not used at this time.
29. "VALUATION AMOUNT": This field is not used at this time.
30. "UNITS": **Required**. This will always be "001".
31. "CLOSING COSTS": This field is not used at this time.
32. "USEFUL LIFE": **Required**. See Appendix A and/or B of the Capital Asset Manual for a list of valid Useful Lives. If the Catalog Code is used, the Useful Life will be inferred.
33. "REPLACEMENT DATE": Optional. An estimated replacement date for an asset can be entered here. The format is mmddyyyy.
34. "SALVAGE VALUE": The salvage value is always zero (0).

35. "DEPREC METHOD": **Required**. If the Catalog Code is used, the Depreciation Method will be inferred. The Depreciation Method will always be Straight Line (SL).
36. "MEMO DISP VALUE": This field is not used at this time.
37. "ASSET DESCRIPTION": **Required**. It is highly recommended that the department enter in a complete and accurate description to ensure future generations of management a clear understanding of their assets.
38. "FUNDING SOURCE/VOUCHER NUMBER": **Required**. This field must contain the Payment Voucher Number or Journal Voucher Number associated with the expenditure. In addition, the funding source code should be placed here. See Appendix G of the Capital Asset Manual for a List of all valid Funding Source Codes. If you are utilizing GRANT FUNDS to purchase the asset, place the associated Reporting Category (RPTG) in this field.
39. "TOTAL ASSET VALUE": **Required**. This is the actual cost, which includes all charges necessary to place the item in its intended location and condition for use, such as taxes, freight, title search fees and installation charges. Please note this amount must equal the expenditure amount associated with the purchase of the asset. This will normally be validated prior to entering in the Capital Asset information.
40. "EQUITY ACCOUNT 1": **Required**. This field will always be "2200".
41. "ASSET VALUE 1": Optional. This will normally be equal to the Total Asset Value.
42. SIGNATURE/AUTHORIZATION: **Required**. THIS FIELD IS TO BE COMPLETED BY THE OWNER DEPARTMENT OF THE ASSET. ***Two signatures are required for all Capital Asset Forms. Both the Capital Asset Manager and one of the following are required on all forms: Department Director, Elected Official or Chief Officer.***
43. The Department of Finance utilizes this area.

Submit this form to the Department of Finance with your payment.

CAPITAL ASSET BETTERMENT INPUT FORM INSTRUCTIONS

Refer to Appendix K for a sample of the Capital Asset Betterment Input Form (No. MLFA-002). The following instruction numbers relate to the numbered fields on the Appendix K example.

1. "TRANS DATE": **Required**. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCOUNTING PRD": **Required**. Advantage will default to the present accounting period if this is left blank. The format is mmyy.
3. "CAPITAL ASSET NUMBER": **Required**. This field is to be completed by the department purchasing the asset. This field is the asset number of the original asset. If this field is blank, the form will not be processed and will be returned to the Departmental Capital Asset Manager.

4. "C/A TYPE": **Required**. See Appendix C of the Capital Asset Manual or the Legend on the form for a list of valid Capital Asset Types. If the Catalog Code is used, the CA Type will be inferred.
5. "BTN NUMBER": **Required**. Enter a number between 01 and 99 for the betterment. The original asset will have the Betterment number 00. The first betterment will have a number of "01".
6. "ACQ DATE": **Required**. This is the date the asset was acquired. The format is mmddyyyy.
7. "ACQ METHOD": **Required**. See Appendix B of the Capital Asset Manual or the Legend on the form for valid Acquisition Codes.
8. "PROJECT CODE": This field is not used at this time.
9. "CIP REVERSAL FLAG": This field is not used at this time.
10. "SERIAL NUM": **Required**. This is to be utilized to list the serial number of the asset. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). It is very useful as it provides further identifying information about the asset.
11. "MODEL NUMBER": Optional. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). It is highly recommended that this information be included as it provides further information about the asset.
12. "MANUFACTURER": Optional. This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles). It is highly recommended that this information be included as it provides further information about the asset.
13. "SURFACE AREA": Optional. This field is only used for CA Type L, B, C or I. It is highly recommended that this information be included as it provides further information about the asset.
14. "PLAT NUM": Optional. This field is only used for CA Type L, B, C or I. It is highly recommended that this information be included as it provides further information about the asset.
15. "VENDOR CODE": Optional. If a vendor code is utilized it must be valid in the Vendor Table. It is highly recommended that this information be included as it provides further information about the asset.
16. "VENDOR NAME": Optional. It is highly recommended that this information be included as it provides further information about the asset.
17. "PURCH AUTH": **Required**. This information will normally be the Purchase Order number.
18. "IN SERVICE DATE": Optional. This field should be completed if the date the asset was put into service is different from the acquisition date. The format is mmddyyyy.
19. "UNITS": **Required**. This will always be "001".
20. "CLOSING COSTS": This field is not used at this time.
21. "SALVAGE VALU": The salvage value is always zero (0).

22. "BETTERMENT DESCRIPTION": **Required**. It is highly recommended that the department enter in a complete and accurate description to ensure future generations of management a clear understanding of their assets.
23. "TOTAL BETTERMENT VALUE": **Required**. This is the actual cost, which includes all charges necessary to place the item in its intended location and condition for use, such as taxes, freight, title search fees and installation charges. Please note, this amount must equal the expenditure amount associated with the purchase of the asset. This will normally be validated prior to entering in the CA information.
24. "EQUITY ACCOUNT 1": **Required**. This field will always be "2200".
25. "ASSET VALUE 1": Optional. This will normally be equal to the Total Asset Value.
26. SIGNATURE/AUTHORIZATION: **Required**. THIS FIELD IS TO BE COMPLETED BY THE DEPARTMENT PURCHASING THE ASSET. ***Two signatures are required for all Capital Asset Forms. Both the Capital Asset Manager and one of the following are required on all forms: Department Director, Elected Official or Chief Officer.***
27. The Department of Finance utilizes this area.

NOTE: The Funding Source Code is inferred from the original asset data and not listed on the Betterment Input Form. Thus, the Funding Source Code and Voucher Number for the Betterment payment cannot be added to the Funding Source field.

CAPITAL ASSET MODIFICATION INPUT FORM INSTRUCTIONS

Refer to Appendix L for a sample of the Capital Asset Modification Input Form (No. MLFA-003). The following instruction numbers relate to the numbered fields on the Appendix L example.

1. "TRANS DATE": **Required**. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCOUNTING PERIOD": **Required**. Advantage will default to the present accounting period if this is left blank. The format is mmyy.
3. "CAPITAL ASSET NUMBER": **Required**. This is the Capital Asset number of the asset that is being modified.
4. "C/A TYPE": **Required**. See Appendix C of the Capital Asset Manual or the Legend on the form for a list of valid Capital Asset Types.
5. "BTN NUMBER": **Required**. Enter a number between 00 and 99. The original asset will have the Betterment number 00. The first betterment will have a number of "01".

THE FOLLOWING ITEMS ARE ALL OPTIONAL (UNLESS OTHERWISE NOTED) AND COMPLETED BY THE DEPARTMENT MODIFYING THE ASSET; ONLY IF A MODIFICATION MUST BE MADE TO THEM.

6. "C/A GROUP": See Appendix E of the Capital Asset Manual for a list of valid Capital Asset Groups.

7. "C/A COMPLEX OR BLDG": See Appendix F of the Capital Asset Manual for a list of valid Capital Asset Complexes/Buildings.
8. "C/A LOCATION": See <http://fmd-swbs> (Info By Site Name or Info By Site Number) for a list of valid Capital Asset Locations.
9. "ACQ DATE": This should be date the asset was acquired. The format is mmddyyyy.
10. "ACQ METHOD": See Appendix B of the Capital Asset for valid Acquisition Codes.
11. "PROJECT CODE": This field is not used at this time.
12. "CIP REVERSAL FLAG": This field is not used at this time.
13. "SERIAL NUMBER": This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles).
14. "MODEL NUMBER": This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles).
15. "MANUFACTURER": This field is only used for Capital Asset Type E (equipment/machinery) or V (vehicles).
16. "UNITS": This will always be "001".
17. "VENDOR CODE": If the vendor code is utilized it must be valid in the Vendor Table.
18. "VENDOR NAME": This field can be filled in only if the vendor code was entered.
19. "PURCH AUTH": This will normally be the Purchase Order number.
20. "IN SERVICE DATE": This field should be completed if the date the asset was put into service is different from the acquisition date. The format is mmddyyyy.
21. "VALUATION DATE": This field is not used at this time.
22. "VALUATION AMOUNT": This field is not used at this time.
23. "AREA": This field is only used for CA Type L, B, C or I.
24. "PLAT NUM": This field is only used for CA Type L, B, C or I.
25. "USEFUL LIFE": See Appendix A of the Capital Asset Manual for a list of valid Useful Lives.
26. "REPLACEMENT DATE": An estimated replacement date for an asset can be entered here. The format is mmddyyyy.
27. "SALVAGE VALUE": This field is not used at this time.
28. "DEPREC METHOD": The Depreciation Method is Straight Line (SL).
29. "CLOSING COSTS": This field is not used at this time.

30. "DISPOSITION AUTHORIZATION": This will be one of the following: Auction Date, Trade In Date or other information relating to the asset disposal. This field can only be used if the asset is already disposed of. This field can also be utilized to identify the individual that authorized the disposal.
31. "DISP METH": See Appendix B of the Capital Asset Manual for a List of valid Disposition Methods. This field can only be used if the asset is already disposed of.
32. "DISPOSITION DATE": This is the date the asset was disposed. This field can only be used if the asset is already disposed of. The format is mmddyyyy.
33. "I/D": This field is required to be entered (I or D) only if a change in selling price has been entered. This field is used to indicate if the original selling price should be increased or decreased.
34. "CHANGE IN SELLING PRICE": This should be the change in the selling price of an asset. This field can only be used if the asset is already disposed of.
35. "NEW DESCRIPTION": This field should be used if the existing description is incorrect.
36. "NEW FUNDING SOURCE/VOUCHER NUMBER": See Appendix G of the Capital Asset Manual for a List of all valid Funding Source Codes. If the asset is related to grant funds, place the associated Reporting Category in this field only if there is a change.
37. "REVISED ASSET VALUE": Unless this is the field that is being corrected, this is the original cost of the asset.
38. "EQUITY ACCOUNT 1": This should be object code 2200.
39. "REVISED ASSET VALUE 1": This will normally be equal to the Total Asset Value unless the asset is purchased by different funding sources.
40. SIGNATURE/AUTHORIZATION: **Required**. THIS FIELD IS TO BE COMPLETED BY THE OWNING DEPARTMENT. ***Two signatures are required for all Capital Asset Forms. Both the Capital Asset Manager and one of the following are required on all forms: Department Director, Elected Official or Chief Officer.***
41. The Department of Finance utilizes this area.

Submit this form to the Department of Finance - Capital Assets for processing.

CAPITAL ASSET DISPOSITION INPUT FORM INSTRUCTIONS

Refer to Appendix M for a sample of the Capital Asset Disposition Input Form (No. MLFA-004). The following instruction numbers relate to the numbered fields on the Appendix M example.

1. "TRANS DATE": **Required**. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCOUNTING PERIOD": **Required**. Advantage will default to the present accounting period if this is left blank. The format is mmyy.

3. "C/A TYPE": **Required**. See Appendix C of the Capital Asset Manual or the Legend on the form for a list of valid Capital Asset Types.

"ASSET DESCRIPTION": **Protected**. This field is only on the input screen of Advantage. It is not reflected on the Disposition Input Form. This field lists the asset description on the online financial system.
4. "CAPITAL ASSET NUMBER": **Required**. This is the Capital Asset number of the asset that is being modified.

"ACQUISITION DATE": **Protected**. This field is only on the input screen of Advantage. It is not reflected on the Disposition Input Form. This field displays the original acquisition date of the asset.
5. "BETTERMENT NUMBER": **Required**. Enter a number between 00 and 99. The original asset will have the Betterment number 00. The first betterment will have a number of "01".
6. "DISPOSITION DATE": **Required**. Enter the date the asset was disposed of. The format is mmddyyyy
7. "ASSET VALUE": **Protected**. This field is only on the input screen of LGFS. It is not reflected on the Disposition Input Form. This field displays the value of the capital asset being disposed.
8. "SELLING PRICE": Optional. This field is to be completed by the Department of Finance unless the disposing department has received money for the asset. This amount will usually be \$0.
9. "DISP UNITS": Optional. This specifies the number of units to be disposed of.
10. "DISPOSITION AUTHORIZATION": Optional. This will be one of the following: Auction Date, Trade In Date, Journal Voucher number or other information relating to the asset disposal. This can also be the name of the individual authorizing the disposal.
11. "DISP METH": **Required**. See Appendix B of the Capital Asset Manual for a List of valid Disposition Methods.
12. "FEDERAL FUNDS": **Required**. This will be a signature from the department indicating if Federal Funds were utilized to procure these assets being disposed of.
13. SIGNATURE/AUTHORIZATION: **Required**. THIS FIELD IS TO BE COMPLETED BY THE DEPARTMENT DISPOSING OF THE ASSET. ***Two signatures are required for all Capital Asset Forms. Both the Capital Asset Manager and one of the following are required on all forms: Department Director, Elected Official or Chief Officer.***
14. The Department of Finance utilizes this area.

Submit this form to the Department of Finance - Capital Assets for processing.

NOTE: *When a department disposes of an asset due to it being lost, stolen or damaged, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: http://ebc.maricopa.gov/pp/admin/tocs/admin_toc.asp*

CAPITAL ASSET INTERNAL SALE INPUT FORM INSTRUCTIONS

Refer to Appendix N for a sample of the Capital Asset Internal Sale Input form (No. MLFA-006). The following instruction numbers relate to the numbered fields on the Appendix N example. This form is not utilized at this time.

1. "TRANS DATE": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCOUNTING PRD": Optional. Advantage will default to the present accounting period if this is left blank. The format is mmyy.
3. "CAPITAL ASSET NUMBER": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. If this field is blank, the form will **not** be processed and will be returned to the Capital Asset Manager of the purchasing department.
4. "C/A TYPE": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. See Appendix C for a list of valid Capital Asset Types.
5. "NEW ACQ DATE": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This should be the internal sale date. The format is mmddyyyy.
6. "NEW LOCATION": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This field is required regardless of whether the Location Codes are changing. This information will not be inferred from the existing asset summary. See <http://fmd-swbs> (Info By Site Number or Info By Site Name) for a list of valid Capital Asset Locations.
7. "NEW FUND": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT.
8. "NEW AGENCY": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT.
9. "NEW ORG": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT.
10. "NEW ACTIVITY": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT.
11. "NEW OBJECT": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This information will not be inferred from the existing asset summary data.
12. "BETTERMENT CARRY FLAG": Optional. THIS FIELD IS TO BE COMPLETED BY **DEPARTMENT OF FINANCE** PERSONNEL. This field requires a Yes or No answer. If a Y is entered, the asset betterments will be carried with the asset but the asset values will become zero. If an N is entered, the asset betterments will be deleted.

13. "NEW IN SERVICE DATE": Optional. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This field should be completed if the date the asset was put into service is different from the original acquisition date. The format is mmddyyyy.
14. "NEW USEFUL LIFE": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This information will not be inferred from the existing asset summary data. See Appendix A for a list of valid Useful Lives.
15. "NEW SALVAGE VALUE": This field is not used at this time.
16. "NEW DEPR METHOD": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This should always be SL. This information will not be inferred from the existing asset summary data.
17. "NEW COMP/BLDG": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This information will be inferred from the existing asset summary. See Appendix F for a list of valid Capital Asset Complexes/Buildings.
18. "DISPOSITION AUTH": Optional. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT OF FINANCE** PERSONNEL. This will be one of the following: Auction Date, Trade In Date, Journal Voucher number or other information relating to the asset disposal.
19. "PURCH AUTH": Optional. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This field is only required if the Purchase Authority has changed. This information will be inferred from the existing asset summary data.
20. "TRANSFER PRICE": Optional. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT OF FINANCE** PERSONNEL. This is the selling or transfer price of the asset to the new entity responsible for it. This should always be the net book value (Original Cost - Accumulated Depreciation) of the asset.
21. "NEW EQUITY ACCT 1": Optional. THIS FIELD IS TO BE COMPLETED BY **DEPARTMENT OF FINANCE** PERSONNEL. This should be object code 2200.
22. "ASSET VAL 1": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. This will normally be equal to the Transfer Price.
23. PREPARED BY: **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT PURCHASING** THE ASSET FROM ANOTHER DEPARTMENT. Enter the individual's name that prepared the document, date, and phone number.
24. "SELLING DEPT APPROVAL": **Required**. THIS FIELD IS TO BE SIGNED BY THE **SELLING DEPARTMENT'S AUTHORIZED SIGNER**.
25. "PURCHASING DEPT APPROVAL": **Required**. THIS FIELD IS TO BE SIGNED BY THE **PURCHASING DEPARTMENT'S AUTHORIZED SIGNER**.

CAPITAL ASSET TRANSFER INPUT FORM INSTRUCTIONS

Refer to Appendix O for a sample of the Capital Asset Transfer Input form (No. MLFA-005). The following instruction numbers relate to the numbered fields on the Appendix O example.

TYPE 1 TRANSFER

The Type 1 Transfer is used to transfer Construction in Progress projects to a completed asset account, such as Buildings or Improvements. Only the Department of Finance will use the Type 1 Transfer.

1. "TRANS DATE": **Required**. THIS FIELD IS TO BE COMPLETED BY THE **DEPARTMENT OF FINANCE** PERSONNEL. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCG PERIOD": Optional. Advantage will default to the present accounting period if this is left blank. The format is mmyy.
3. "TYPE OF TRF": **Required**. "1" - A TYPE ONE TRANSFER WILL BE COMPLETED BY DEPARTMENT OF FINANCE PERSONNEL. This type of transfer moves project costs collected in Construction in Progress to either a building or an improvement account code.
4. "CAPITAL ASSET NUMBER": **Required**. THIS FIELD IS TO BE COMPLETED BY DEPARTMENT OF FINANCE PERSONNEL. This is the Capital Asset being modified or transferred.
5. "C/A TYPE": **Required**. THIS FIELD IS TO BE COMPLETED BY DEPARTMENT OF FINANCE PERSONNEL. See Appendix C for a list of valid Capital Asset Types.
6. "NEW GROUP": **Required**. THIS FIELD IS TO BE COMPLETED BY DEPARTMENT OF FINANCE PERSONNEL. See Appendix E for a list of valid Capital Asset Groups.

NOTE: FOR A TYPE 1 TRANSFER, ALL OTHER FIELDS ON THE FORM SHOULD BE LEFT BLANK.

TYPE 2 TRANSFER

The Type 2 Transfer is used to transfer ownership by changing the accounting codes. This transfer is used only if **there is no financial impact** to the general ledger as a result of the transfer. Type 2 transfers occur when transferring an asset between two Governmental Funds or within the same Proprietary fund. See Appendix D for an Agency/Fund Cross-Index.

1. "TRANS DATE": **Required**. Advantage will default to the present date if this is left blank. This is the date the transaction is entered into the Advantage system. The format is mmddyy.
2. "ACCG PERIOD": **Required**. Advantage will default to the present accounting period if this is left blank. The format is mmyy.

3. "TYPE OF TRF": **Required**. "2" – This will always be a Type 2 transfer. Only the Department of Finance will prepare a Type 1 transfer.
4. "CAPITAL ASSET NUMBER": **Required**. This is the Capital Asset being modified or transferred.
5. "C/A TYPE": **Required**. See Appendix C of the Capital Asset Manual for a list of valid Capital Asset Types.
6. "NEW GROUP": Optional. For a Type 2 transfer, this field should be left blank.
7. "NEW FUND": **Required**. This field is for the new fund the asset will be associated with.
8. "NEW AGENCY": **Required**. This field is for the new agency the asset will be associated with.
9. "NEW ORG": **Required**. This field is for the new org the asset will be associated with.
10. "NEW ACTIVITY": **Required**. This field is for the new activity the asset will be associated with.
11. "NEW OBJECT": **Required**. This field is for the new object code that will be associated with this asset.
12. "NEW LOCATION": **Required**. See <http://fmd-swbs> (Info By Site Number or Info By Site Name) for a list of valid Capital Asset Locations.
NOTE: If one of the accounting attributes (the fund, agency, or org) is changed, the entire accounting line must be entered.
13. "NEW COMPLEX OR BUILDING": **Required**. THIS FIELD IS TO BE COMPLETED BY GAINING DEPARTMENT PERSONNEL. See Appendix F of the Capital Asset Manual for a list of valid Capital Asset Complexes/Buildings.
14. "PREPARED BY": **Required**. This field is to be completed by the person preparing the form.
15. "LOSING DEPT APPROVAL": **Required**. This field is to be completed by the **losing department's authorized signer**.
16. "GAINING DEPT APPROVAL": **Required**. This field is to be completed by the **gaining department's authorized signer**.
17. The Department of Finance utilizes this area.

Submit this form to the Department of Finance - Capital Assets for processing.

Appendix

APPENDIX A CAPITAL ASSETS USEFUL LIVES

	CATALOG CODE	USEFUL LIVES
BUILDINGS		
CLASS A - FIREPROOF STEEL FRAME	BLDG-A	50 yrs
CLASS B - REINFORCED CONCRETE FRAME	BLDG-B	50 yrs
CLASS C - MASONRY HEARING WALLS	BLDG-C	50 yrs
CLASS D - WOOD FRAME	BLDG-D	50 yrs
CLASS P - PREFABRICATED	BLDG-P	50 yrs
CLASS S - METAL FRAME AND WALLS	BLDG-S	50 yrs
LEASEHOLD IMPROVEMENTS		
Assets service life or the term of the lease, whichever is shorter.		
IMPROVEMENTS OTHER THAN BUILDINGS	IMPO/TBD	20 yrs
LAND - ORIGINAL ACQUISITION	LAND	N/A
EQUIPMENT AND FURNITURE		
LIBRARY BOOKS	BOOKS	10 yrs
COMMUNICATIONS EQUIPMENT	COMMUN	10 yrs
COMPUTER EQUIPMENT	COMPUTER	5 yrs
CONSTRUCTION EQUIPMENT	CONSTEQP	3 yrs
COPY MACHINES	COPIER	5 yrs
FURNITURE/FIXTURES	FURN/FIX	10 yrs
HOSPITAL EQUIPMENT	HOSPEQUP	10 yrs
MACHINERY & EQUIPMENT	MACHINE	10 yrs
OFFICE MACHINERY & EQUIPMENT	OFFEQUIP	10 yrs
PARK/PLAYGROUND EQUIPMENT	PARKEQUP	10 yrs
CONTROLLABLE ASSETS	CONTROL	N/A
VEHICLES		
VEHICLES - LICENSED	VEH-LIC	3 yrs
VEHICLES - NON-LICENSED	VEH-NON	3 yrs
VEHICLES - OFF ROAD	VEH-OFF	3 yrs

APPENDIX B FIXED ASSET ACQUISITION/DISPOSITION CODES

ACQUISITION CODES

C	CONSTRUCTED
G	GIFT/BEQUEST
L	LEASED
M	LEASE/PURCHASE
O	OTHER
P	PURCHASED
R	TRANSFERRED
T	TRADED

DISPOSITION CODES

D	DESTROYED
L	LEAVE TERMINATION
O	OTHER
R	TRANSFERRED
S	SOLD
T	TRADED
U	LOST, UNACCOUNTED FOR
V	VANDALISM, THEFT

Please note: ***When a department disposes of an asset with a type “D”, “U” or “V” due to it being lost, stolen or damaged, the responsible department must comply with Administrative Policy A2230 Self Insured Property Coverage and Deductible Policy. The policy can be found at: ebc.maricopa.gov/pp/admin.***

APPENDIX C CAPITAL ASSET TYPES

- B** BUILDINGS
- C** CONSTRUCTION WORK IN PROGRESS
- E** EQUIPMENT AND MACHINERY
- I** IMPROVEMENTS OTHER THAN BUILDINGS
- L** LAND - ORIGINAL ACQUISITION
- V** VEHICLES

APPENDIX D CAPITAL ASSETS CATALOG CODES

<u>CAT CODES</u>	<u>DESCRIPTION</u>
BLDG-A	BUILDINGS - CLASS A - FIREPROOF STEEL FRAME
BLDG-B	BUILDINGS - CLASS B - REINFORCED CONCRETE FRAME
BLDG-C	BUILDINGS - CLASS C - MASONRY HEARING WALLS
BLDG-D	BUILDINGS - CLASS D - WOOD FRAME
BLDG-P	BUILDINGS - CLASS P - PREFABRICATED
BLDG-S	BUILDINGS - CLASS S - METAL FRAME AND WALLS
BOOKS	LIBRARY BOOKS
COMMUN	COMMUNICATIONS EQUIPMENT
COMPUTER	COMPUTERS AND PRINTERS
CONSTEQP	CONSTRUCTION EQUIPMENT
CONTROL	CONTROLLABLE ASSETS (6000 SERIES OBJECT CODES)
COPIER	COPY MACHINES
FURN/FIX	OFFICE FURNITURE AND FIXTURES
HOSPEQUP	HOSPITAL EQUIPMENT
IMPO/TBD	IMPROVEMENTS OTHER THAN BUILDINGS
LAND	LAND ACQUISITION-ORIGINAL
MACHINE	MACHINERY AND EQUIPMENT
OFFEQUP	OFFICE MACHINES AND EQUIPMENT
PARKEQUP	PARK/PLAYGROUND EQUIPMENT
VEH-LIC	VEHICLES-LICENSED ROAD
VEH-NON	VEHICLES-NON-LICENSED ROAD
VEH-OFF	VEHICLES-OFF ROAD

APPENDIX E CAPITAL ASSET GROUP TABLE

GROUP DESCRIPTION

AND1	LAND
ANI1	IMPROVEMENTS OTHER THAN BUILDINGS
BAW1	BUILDINGS - CLASS A - FIREPROOF STEEL FRAME
BBW1	BUILDINGS - CLASS B - REINFORCED CONCRETE FRAME
BCW1	BUILDINGS - CLASS C - MASONRY HEARING WALLS
BDW1	BUILDINGS - CLASS D - WOOD FRAME
BPW1	BUILDINGS - CLASS P - PREFABRICATED
BSW1	BUILDINGS - CLASS S - METAL FRAME AND WALLS
0001	OFFICE MACHINES AND EQUIPMENT
0002	OFFICE FURNITURE AND FIXTURES
0003	MACHINERY AND EQUIPMENT
0004	COMMUNICATIONS EQUIPMENT
0005	LIBRARY BOOKS
0006	NON-LICENSED ROAD VEHICLES
0007	LICENSED ROAD VEHICLES
0008	CONSTRUCTION EQUIPMENT
0009	OFF ROAD VEHICLES
0010	COMPUTERS AND PRINTERS
0011	HOSPITAL EQUIPMENT
0012	PARK/PLAYGROUND EQUIPMENT
0013	COPY MACHINES
0014	CONTROLLABLE ASSETS

APPENDIX F CAPITAL ASSETS COMPLEXES AND SITES

An up to date List of the Complexes and Site Locations can be viewed at the following Internet site: <http://fmd-swbs> (Info By Site Name or Info By Site Number). This Advantage table is reconciled to the "official" Facilities Directory on an annual basis.

COMPLEX AND/OR SITE	NAME
0001	DUNIVANT PARK
0002	AGUILA
0003	AVONDALE
0004	BUCKEYE
0005	BUCKEYE HILLS PARK
0007	CANYON LAKE
0008	ESTRELLA MT. REG. PK (INCL.) GOLF COURSE
0009	CAREFREE/CAVE CREEK
0011	CAVE CREEK RECREATION AREA
0012	CHANDLER
0014	DURANGO COMPLEX II
0015	DURANGO, EQUIPMENT SERVICES
0016	DURANGO, M.C.S.O.
0017	DURANGO, JUVENILE COURT CENTER
0018	DURANGO, VETERINARY CENTER
0019	DURANGO, NORTHWEST
0020	EL MIRAGE AND SURPRISE
0022	GILA BEND
0023	GLENDALE
0024	GUADALUPE
0025	LAKE PLEASANT REGIONAL PARK
0026	LITCHFIELD PARK AND GOODYEAR
0027	MCDOWELL MOUNTAIN REGIONAL PARK
0028	MESA
0029	APACHE JUNCTION
0030	AIRPORT OFFICE PARK
0031	PEORIA
0032	SUNNYSLOPE
0033	MARICOPA COUNTY COMPLEX
0034	PHOENIX, OLD COURTHOUSE
0035	ADOBE DAM RECREATION AREA
0036	BARTLETT LAKE
0037	MARICOPA MEDICAL CENTER
0038	PHOENIX, NORTHEAST QUADRANT
0039	PHOENIX, SOUTHEAST QUADRANT
0040	PHOENIX, SOUTHWEST QUADRANT
0041	PHOENIX, NORTHWEST QUADRANT
0042	HORSESHOE LAKE
0043	GILBERT AND QUEEN CREEK
0045	SAGUARO LAKE
0046	SCOTTSDALE
0048	NEW RIVER PARK
0049	SMITH PEAK
0050	SUN CITY
0051	TEMPE
0052	THOMPSON PEAK
0054	TOLLESON
0055	USERY MOUNTAIN RECREATION AREA

COMPLEX AND/OR SITE**NAME**

0056	WHITE TANK MOUNTAIN
0057	WHITE TANK MOUNTAIN REGIONAL PARK
0058	WICKENBURG
0059	WITTMAN
0060	OATMAN MOUNTAIN
0061	MT. ORD
0062	PHOENIX - MATERIALS MANAGEMENT CENTER
0063	FOUNTAIN HILLS
0064	APACHE LAKE
0065	YARNELL
0066	BLUE POINT RANGER STATION
0067	SAN TAN MOUNTAIN REGIONAL PARK
0068	NORTHERN MARICOPA COUNTY
0070	MOBILE AND TRAILER UNITS
0075	LANDFILL OPERATIONS

APPENDIX G CAPITAL ASSET FUNDING SOURCE CODES

(No longer utilized. Included as reference material for prior assets)

COUNTY FUNDED

CGFA	GENERAL COUNTY FUNDING (FUND 100)
OFCD	FLOOD CONTROL DISTRICT
CALD	AUTO LICENSE
RMSI	RISK MANAGEMENT SELF-INSURED (STOLEN PROPERTY CLAIMS)
RSKM	RISK MANAGEMENT DEFAULT
C232	HIGHWAY
LIBR	LIBRARY DEFAULT
SLAP	LIBRARY ARCHIVES
CGFF	FEES AND FINES
EQIP	EQUIPMENT SERVICES
C089	BOND ISSUE
F450	CAPITAL IMPROVEMENT
B410	1972 BOND ISSUE
B460	1986 BOND ISSUE
B422	JAIL BOND ISSUE
STDM	STADIUM DISTRICT
GIFT	TRUE DONATION - NOT FOR A SPECIFIC PURPOSE

FEDERAL FUNDED

FHHS	FEDERAL HEALTH/HUMAN SERVICES - HEADSTART
FCSA	COMMUNITY SERVICES ADMIN
FHUD	HUD
FFOR	FORESTRY SERVICES
FAAA	AREA AGENCY ON AGING
FDOL	LABOR DEPARTMENT
FDOJ	DEPARTMENT OF JUSTICE
UMTA	URBAN MASS TRANSIT AUTHORITY

STATE FUNDED

OCRU	COUNTY ATTORNEY CRIME UNIT
ATGN	ATTORNEY GENERAL
AZSU	ARIZONA SUPREME COURT (FUND 717)
CGSF	STATE GRANT FUND (FUND 729)
CJEF	CRIMINAL JUSTICE ENHANCEMENT FUND - JAIL ENHANCEMENT
CONC	CONCILIATION COURT FUND
CPWA	PUBLIC WORKS
SADM	STATE ADMIN
SDOT	DEPARTMENT OF TRANSPORTATION
SORC	ARIZONA OUTDOORS
WEPV	PALO VERDE GRANT

APPENDIX G (Continued)

JUVENILE DEPARTMENT

SAPG	STATE AID TO PROBATION GRANT
PICA	PROGRESSIVELY INCR CONSEQUENCES OF DELINQUENCY GRANT
JIPS	JUVENILE INTENSIVE PROBATION SUPERVISION GRANT
PROT	CASE PROCESSING ASSISTANCE GRANT
CASA	COURT APPOINTED SPECIAL ADVOCATE GRANT
JPSF	JUVENILE PROBATION SERVICE FEE FUND

NO LONGER IN USE:

CORS	FEDERAL REVENUE SHARING (UNDER \$1,000)
FORS	FEDERAL REVENUE SHARING (OVER \$1,000)

APPENDIX H SIMILAR ASSETS NON-MONETARY TRADE-IN WORKSHEET

Old Asset Beginning Value	134,446.24
Old Asset NBV	-
Accumulated Depr.	134,446.24
Traded In on June 30th (After Depr. Ran)	
List Price of New Machine	148,029.12
Less trade-in allowance for used machine	75,000.00
Cash payment due	73,029.12
Fair value of used machine	75,000.00
Cost of new machine	148,029.12
Fair Value of used machine	75,000.00
Book value of used machine	-
Gain on disposal of used machine	(75,000.00)

	DR	CR	AFFECTED ACCOUNT	ACTION	DESCRIPTION
PROCESSED DISPOSAL DOCUMENT - FAS FINANCIAL EFFECTS					
Accumulated Depr - Equip	134,446.24		0173	FD - SYSTEM	Closes the Accumulated Depr. On this asset
Loss on the Disposal	-		0861	FD - SYSTEM	Posts the Loss on the disposal
Equipment		134,446.24	0154	FD - SYSTEM	Eliminates the Asset
To Record The Disposal & Loss on Asset #M0000470	134,446.24	134,446.24			
PROCESSED PAYMENT VOUCHER FINANCIAL EFFECTS					
Fixed Asset Equipment	73,029.12		0920	PV - SYSTEM	Increases Equipment
Cash		73,029.12	0001	PV - SYSTEM	Decreases Cash (Payment)
To record the purchase of new asset	73,029.12	73,029.12			
PREPARE JV TO RECOGNIZE TRADE-IN VALUE FINANCIAL EFFECTS					
Fixed Asset Equipment	75,000.00		0154	JV	Increases Asset Account for Trade In Value
Gain on the Disposal of Asset #M0000470		75,000.00	0651	JV	Offsets Loss on the Disposal of Asset #M0000470
To record the Trade In Value of Asset # M0300473	75,000.00	75,000.00			
PROCESS FA TO ACQUISITION NEW ASSET ON FAS EFFECTS THE FIXED ASSET SYSTEM ONLY					
Equipment	148,029.12		0154	FA - SYSTEM	Establish New Asset at Full Value
Capital Equity		148,029.12	2200	FA - SYSTEM	Creates the Equity
Record new asset on FAS W/ trade in.	148,029.12	148,029.12			
SUMMARY OF THE FINANCIAL EFFECTS					
Fixed Asset Equipment	148,029.12				
Accumulated Depr - Equipment	134,446.24				
Gain on the Disposal	-	75,000.00	(75,000.00)		Gain
Fixed Asset Equipment		134,446.24			
Cash		73,029.12			
	282,475.36	282,475.36			
OR,					
Fixed Asset Equipment	148,029.12				
Accumulated Depr - Equipment	134,446.24				
Gain on the Disposal	(75,000.00)				
Fixed Asset Equipment		134,446.24			
Cash		73,029.12			
	207,475.36	207,475.36			

APPENDIX I JOURNAL VOUCHER TO RECOGNIZE A NON-MONETARY TRADE IN VALUE

JOURNAL VOUCHER

LGFS FORM

JOURNAL VOUCHER NUMBER

SHADED FIELD HEADINGS DESIGNATED MINIMUM INFORMATION REQUIRED

PREP AGENCY	JV DATE (MMDDYY)	BUD FY	REVERSAL DATE	DESCRIPTION	DEBIT DOCUMENT TOTAL	CREDIT DOCUMENT TOTAL
180	5/20/03	03		record gain on trde in M 0000470 and M 9700468	150,000.00	150,000.00

LINE #	ACCT TYPE	FUND	AGENCY	ORGANIZ ATION	PAS	OBJECT	SUB OBJ/RV	B/S ACCT	REPT CATG	FUNC CODE	DEBIT AMOUNT	CREDIT AMOUNT
01	01	232						0154			75,000.00	
02	31	232	640			0651	00					75,000.00
03												
04	01	232						0154			75,000.00	
05	01	232	640			0651	00					75,000.00
06												
07												
08												
09												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												

EXPLANATION OF ENTRY: Trade in of M 0000470 and M 9700468 for M 0300472 and M 0300473

PREPARED BY: Maria Stevens PH NO. 506-7260 PREPARING DEPT: DOF
(PLEASE PRINT NAME)
APPROVED BY: FINANCIAL REVIEW:

CAPITAL ASSET FORMS

Acquisition Form – Appendix J

Betterment Form – Appendix K

Modification Form – Appendix L

Disposition Form – Appendix M

Internal Sale Form – Appendix N

Transfer Form – Appendix O

APPENDIX J CAPITAL ASSET ACQUISITION INPUT FORM



CAPITAL ASSET ACQUISITION INPUT

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	ACT CODE	CATALOG NUMBER	CAPITAL ASSET NUMBER	C/A TYPE	C/A GROUP	C/A COMPLEX OR BUILDING	C/A LOCATION
1	2	E	4	5	6	7	8	9

FUND	AGENCY	ORG	PAS (ACTIVITY)	OBJECT	ACQUISITION DATE YYYYMMDD	ACQ METHOD	PROJECT CODE	CIP REV FLAG	SERIAL NUMBER
10	11	12	13	14	15	16	17	18	19

MODEL NUMBER	MANUFACTURER	AREA	PLAT NUMBER
20	21	22	23

VENDOR CODE	VENDOR NAME	PURCHASE AUTHORIZATION (PO NUMBER)	IN SERVICE DATE YYYYMMDD
24	25	26	27

VAL (ACQUISITION) DATE YYYYMMDD	VALUATION AMOUNT	UNITS	CLOSING COSTS	USEFUL LIFE	REPLACEMENT DATE YYYYMMDD	SALVAGE VALUE
28	29	001	31	32	33	34

DEPRECIATION METHOD	MEMO DISPOSAL VALUE	ASSET DESCRIPTION	FUNDING SOURCE / VOUCHER NUMBER
SL	36	37	38

TOTAL ASSET VALUE	EQUITY ACCOUNT	ASSET VALUE
39	2200	41

PREPARER / APPROVALS SECTION

42
PREPARED BY TELEPHONE DATE

42
DEPARTMENT APPROVAL (AUTHORIZED SIGNATURE) DATE

43
FINANCIAL APPROVAL (AUTHORIZED SIGNATURE) DATE

FLFA-001 doc 5/24/2004

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TOTAL ASSET VALUE	EQUITY ACCOUNT	ASSET VALUE
23	2200	24

APPENDIX L CAPITAL ASSET MODIFICATION INPUT FORM



CAPITAL ASSET MODIFICATION INPUT

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	CAPITAL ASSET NUMBER	C/A TYPE	BTN NUMBER	C/A GROUP	C/A COMPLEX OR BUILDING	C/A LOCATION	ACQUISITION DATE YYYYMMDD	ACQ METHOD
1	2	3	4	5	6	7	8	9	10

PROJECT CODE	CIP REV FLAG	SERIAL NUMBER	MODEL NUMBER	MANUFACTURER	UNITS
11	12	13	14	15	001

VENDOR CODE	VENDOR NAME	PURCHASE AUTHORIZATION (PO NUMBER)	IN SERVICE DATE YYYYMMDD
17	18	19	20

VAL (ACQUISITION) DATE YYYYMMDD	VALUATION AMOUNT	AREA	PLAT NUMBER	USEFUL LIFE	REPLACEMENT DATE YYYYMMDD	SALVAGE VALUE
21	22	23	24	25	26	27

DEPRECIATION METHOD	CLOSING COSTS	DISPOSITION AUTHORIZATION	DISPOSITION METHOD	DISPOSITION DATE YYYYMMDD
SL	29	30	31	32

INCREASE / DECREASE FLAG	CHANGE IN SELLING PRICE	NEW DESCRIPTION	NEW FUNDING SOURCE
33	34	35	36

TOTAL ASSET VALUE	EQUITY ACCOUNT	ASSET VALUE
37	2200	39

PREPARER/APPROVALS SECTION

41

PREPARED BY TELEPHONE DATE

41

DEPARTMENT APPROVAL (AUTHORIZED SIGNATURE) DATE

42

FINANCIAL APPROVAL (AUTHORIZED SIGNATURE) DATE

FLFA-003 doc 5/24/2004

APPENDIX M CAPITAL ASSET DISPOSITION INPUT FORM



CAPITAL ASSET DISPOSITION INPUT

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY
1	2

C/A TYPE	CAPITAL ASSET NUMBER	BETTERMENT NUMBER	DISPOSITION DATE YYYYMMDD	SELLING PRICE
3	4	5	6	7

DISPOSAL UNITS	DISPOSITION AUTHORIZATION	DISPOSAL METHOD
001	9	10

C/A TYPE	CAPITAL FIXED ASSET NUMBER	BETTERMENT NUMBER	DISPOSITION DATE YYYYMMDD	SELLING PRICE

DISPOSAL UNITS	DISPOSITION AUTHORIZATION	DISPOSAL METHOD
001		

C/A TYPE	CAPITAL FIXED ASSET NUMBER	BETTERMENT NUMBER	DISPOSITION DATE YYYYMMDD	SELLING PRICE

DISPOSAL UNITS	DISPOSITION AUTHORIZATION	DISPOSAL METHOD
001		

C/A TYPE	CAPITAL FIXED ASSET NUMBER	BETTERMENT NUMBER	DISPOSITION DATE YYYYMMDD	SELLING PRICE

DISPOSAL UNITS	DISPOSITION AUTHORIZATION	DISPOSAL METHOD
001		

C/A TYPE	CAPITAL FIXED ASSET NUMBER	BETTERMENT NUMBER	DISPOSITION DATE YYYYMMDD	SELLING PRICE

DISPOSAL UNITS	DISPOSITION AUTHORIZATION	DISPOSAL METHOD
001		

PREPARER/APPROVALS SECTION

NO FEDERAL FUNDS: 11 _____
(AUTHORIZED SIGNATURE) DATE

12 _____
PREPARED BY TELEPHONE DATE

12 _____
DEPARTMENT APPROVAL (AUTHORIZED SIGNATURE) DATE

13 _____
FINANCIAL APPROVAL (AUTHORIZED SIGNATURE) DATE

FLFA-004 doc 5/24/2004

APPENDIX N CAPITAL ASSET INTERNAL SALE INPUT FORM



CAPITAL ASSET INTERNAL SALE INPUT

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY
1	2

GAIN TYPE	CAPITAL ASSET NUMBER	C/A TYPE	ACQUISITION DATE YYYYMMDD	NEW LOCATION	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT
	3	4	5	6	7	8	9	10	11

BETTERMENT FLAG	NEW IN SERVICE DATE YYYYMMDD	NEW USEFUL LIFE	NEW SALVAGE VALUE	NEW DEPRECIATION METHOD	NEW COMPLEX OR BUILDING
Y	13	14	15	SL	17

DISPOSITION AUTHORIZATION	PURCHASE AUTHORIZATION (PO NUMBER)	TRANSFER PRICE
18	19	20

NEW EQUITY ACCOUNT	ASSET VALUE
2200	22

GAIN TYPE	CAPITAL ASSET NUMBER	C/A TYPE	ACQUISITION DATE YYYYMMDD	NEW LOCATION	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT

BETTERMENT FLAG	NEW IN SERVICE DATE YYYYMMDD	NEW USEFUL LIFE	NEW SALVAGE VALUE	NEW DEPRECIATION METHOD	NEW COMPLEX OR BUILDING
Y				SL	

DISPOSITION AUTHORIZATION	PURCHASE AUTHORIZATION (PO NUMBER)	TRANSFER PRICE

NEW EQUITY ACCOUNT	ASSET VALUE
2200	

GAIN TYPE	CAPITAL ASSET NUMBER	C/A TYPE	ACQUISITION DATE YYYYMMDD	NEW LOCATION	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT

BETTERMENT FLAG	NEW IN SERVICE DATE YYYYMMDD	NEW USEFUL LIFE	NEW SALVAGE VALUE	NEW DEPRECIATION METHOD	NEW COMPLEX OR BUILDING
Y				SL	

DISPOSITION AUTHORIZATION	PURCHASE AUTHORIZATION (PO NUMBER)	TRANSFER PRICE

NEW EQUITY ACCOUNT	ASSET VALUE
2200	

PREPARER/APPROVALS SECTION

23
PREPARED BY TELEPHONE DATE

24
DEPARTMENT APPROVAL (AUTHORIZED SIGNATURE) DATE

FINANCIAL APPROVAL (AUTHORIZED SIGNATURE) DATE

FLFA-006 doc 5/24/2004

APPENDIX O CAPITAL ASSET TRANSFER INPUT FORM



CAPITAL ASSET TRANSFER SALE INPUT

(SHADED FIELD HEADINGS DESIGNATE INFORMATION ALWAYS REQUIRED)

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE
1	2	3	4	5

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX
6							

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX

TRANSACTION DATE MMDDYY	ACCG PERIOD MMYY	TRANSFER TYPE	CAPITAL ASSET NUMBER	C/A TYPE
6				

NEW GROUP	NEW FUND	NEW AGENCY	NEW ORG	NEW ACTIVITY	NEW OBJECT	NEW LOCATION	NEW BUILDING/COMPLEX

PREPARER/APPROVALS SECTION

PREPARED BY	TELEPHONE	DATE
DEPARTMENT APPROVAL (AUTHORIZED SIGNATURE)	DATE	
FINANCIAL APPROVAL (AUTHORIZED SIGNATURE)	DATE	

FLFA-005 doc 5/24/2004

